Province of British Columbia

Public Accounts
of
British Columbia

For the fiscal year ended March 31
1984

VOLUME I—FINANCIAL STATEMENTS

HON. HUGH A. CURTIS
Minister of Finance

British Columbia Cataloguing in Publication Data

British Columbia. Ministry of Finance.
Public accounts of British Columbia.—1977/78—

Annual.
Continues: British Columbia. Ministry of Finance. Public accounts. ISSN 0382-2001
Report year ends March 31.
Vols. for 1978/79-1979/80 issued in 2 v.: v. 1. Financial statements—v. 2. Schedules of payments. Vols. for 1980/81—issued in 3 v.: v. 1. Financial statements—v. 2. Schedule of payments—v. 3. Trust funds, crown corporations and agencies.
ISSN 0382-2001 = Public Accounts of British Columbia.

1. Finance, Public—British Columbia—Accounting—Periodicals. I. Title.

HJ13.B75 354.7110072'31'05

Available to the General Public from:
QUEEN'S PRINTER
506 Government Street
Victoria, B.C.
V8V 4R6

The Honourable ROBERT G. ROGERS,
Lieutenant Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1984.

HUGH A. CURTIS
Minister of Finance

Ministry of Finance,
Victoria, B.C.
September 28, 1984

September 28, 1984
Victoria, B.C.

The Honourable Hugh A. Curtis
Minister of Finance

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1984.

Respectfully submitted,

D. B. MARSON
Comptroller General

ORDER OF PUBLIC ACCOUNTS

Volume I

Section

Introduction to the Public Accounts

Summary financial statements of the Province .... A

Combined General and Special Funds (Consolidated Revenue Fund) financial statements .... B

Consolidated financial statements of the Province C

Trust Funds .... D

Details of expenditure by ministerial appropriations and statutory appropriations, and detailed Special Funds transactions .... E

Volume II

Detailed schedules of salaries, wages, travel expenses and other payments .... F

Volume III

Financial statements of Crown corporations and other Government agencies .... G

Trust Funds, including pension and superannuation funds administered by the Government .... H

(A table of contents is provided at the beginning of each section.)

INTRODUCTION TO THE GOVERNMENT'S FINANCIAL PROCESS

The intent of this introduction is to present readers and users of the financial statements with background information on the financial process of Government, starting with the initial stages of budget preparation, through operating transactions, the reporting functions and finally the review process.

OVERVIEW OF FINANCIAL PROCESS

The Government's financial process begins with the preparation of the annual budget approximately twelve months before its presentation to the Legislative Assembly. The initial step includes the review of Ministry budget requests by Treasury Board, a six-member committee of Cabinet chaired by the Minister of Finance. Allocations to each Ministry and program are arrived at in conjunction with revenue expectations for the ensuing twelve months and in harmony with Government priorities.

Presentation of the Budget to the Legislature by the Minister of Finance is accompanied by legislation necessary to provide authorization for fiscal and expenditure programs. Since the Provincial Government arranges its spending on a fiscal year from April 1 to the following March 31, the provincial budget and the related legislation are normally presented on Budget Day in the spring.

On Budget Day the Minister of Finance presents the revenue and spending plans for the next twelve month period in a budget speech. This budget speech is published with various supplementary tables and supporting statistical material and is tabled in the Legislature along with a volume listing all the estimates of revenues and spending programs. This volume is called the "Estimates" (sometimes referred to as the "Blue Book"). Spending for programs and services under each ministry is aggregated in the "Estimates" into packages or "votes", so called because the Legislature debates and then votes approval for the composition of each package.

The official spending authority for these Government programs is provided through a statute called the "Supply Act". There are usually several Supply Acts each year since interim spending authority is provided in an Interim Supply Bill (Act) while debate is taking place on each vote. A final Supply Act is passed when all votes have been approved. In addition to the year-to-year approval provided by the Supply Act(s) for ministry programs, continuing expenditure authority is provided in some Ministry Acts to cover special programs such as fire suppression and flood relief. Programs having permanent spending power are referred to as having statutory authority. A final means of obtaining spending authority is by way of Special Warrant. In this case the Lieutenant Governor in Council may authorize the payment of Government monies; approval can be given in this manner only if the Legislature is not in session and if the expenditure is urgently and immediately required for the public good.

In the accounts of the Government financial transactions are recorded in great detail as to program, activity, responsibility centre, supplier, salary and travel expense and follow the formal outline of the Estimates. With the end of each fiscal year a report is prepared for the Legislative Assembly explaining the Government's financial operations. This is achieved by means of financial statements and schedules which are called the Public Accounts.

The Public Accounts are prepared by the Office of the Comptroller General. This department is similar to the Comptroller's section of a large corporation. In addition to being responsible for the preparation of the Public Accounts the Comptroller General is responsible for the accounting and financial systems throughout Government; he must ensure there is proper collection, disposition and recording of public money; he must maintain the central accounts of the Government, issue directives and provide methods by which ministries and staffs shall account for public money. The Public Accounts are a summary reporting of these functions.

PUBLIC ACCOUNTS 1983/84

The Public Accounts are published along with the Auditor General's opinion on the accounts in several major sections—the Combined Financial Statements (Section B), the Consolidated Financial Statements (Section C) and the Trust Funds (Section D). In addition to expressing her opinion on the fairness of presentation of the results of the Government's financial statements, the Auditor General also publishes an Annual Report on accounting and financial administration matters resulting from her examination that she considers should be brought to the attention of the Legislative Assembly. The Auditor General's Annual Report is generally tabled with the Legislature about the same time as the Public Accounts.

Once the Legislative Assembly receives the Public Accounts and the Annual Report of the Auditor General a committee, called the Standing Committee on Public Accounts and Economic Affairs, which is comprised of both Government and Opposition member MLA's, is established to assess the financial operations and administration of the Government. Many of the matters addressed by this committee are derived from or are directly related to the Public Accounts.

AN OUTLINE OF THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and such other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The Public Accounts are prepared by the Comptroller General in accordance with the Government's accounting policies as established by Treasury Board and cover the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies:

GENERAL FUND = MAIN OPERATING ACCOUNT AND SPECIAL ACCOUNTS

GENERAL FUND + **SPECIAL FUNDS** Funds earmarked for specific purposes. = COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)—SECTION B OF PUBLIC ACCOUNTS

GENERAL FUND + **SPECIAL FUNDS** Funds earmarked for specific purposes. + **CROWN CORPORATIONS AND AGENCIES** Service, Provincial, Transportation and Commercial Entities. = CONSOLIDATED FINANCIAL STATEMENTS—SECTION C OF PUBLIC ACCOUNTS

The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A Summary Financial Statements*—these statements summarize for 1983/84, in simplified form the financial position of the Province, disclosing the recorded assets and liabilities, recording the changes in taxpayers' equity, portraying the operating results and the financial position of the Trust funds.

- *Section B Combined General Fund and Special Funds (Consolidated Revenue Fund) Financial Statements*—these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Funds.
- *Section C Consolidated Financial Statements*—these statements have been prepared to disclose the economic impact of the Government's activities and they aggregate the Consolidated Revenue Fund, which comprises the financial statements of General Fund and Special Funds and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations). Crown corporations which are intended to be run on commercial lines are recorded on an equity basis.
- *Section D Trust Funds*—this section contains information on funds held in trust for third parties. The Legislature has no power of appropriation over them.
- *Section E Detailed Ministry Expenditures*—this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Funds transactions.
- *Section F Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Section G Financial Statements of Crown Corporations and Agencies*—this section contains the latest audited financial statements of Crown corporations and other Government agencies: a list of those entities included in this section is incorporated in Section G.
- *Section H Financial Statements for various Trust Funds*—this section contains the latest audited financial statements of the pension and superannuation funds administered by the Government.

The financial statements included in Volume I comprise the following:

- *Balance Sheet*—a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Operating Results*—a statement summarizing the items of revenue and expenditure for the fiscal year; the net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes to Financial Statements*—these amplify and provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.

SECTION A

SUMMARY FINANCIAL STATEMENTS OF THE PROVINCE

CONTENTS

	Page
Summary of Significant Accounting Policies	A 3
Combined General Fund and Special Purpose Funds (Consolidated Revenue Fund)	
—Combined Summary of Changes in Financial Position	A 6
—Combined Balance Sheet	A 7
—Combined Statement of Operating Results	A 8
—Combined Statement of Changes in Cash and Temporary Investments	A 9
Consolidated Financial Statements (Consolidated Revenue Fund and Crown Corporations)	
—Consolidated Balance Sheet	A 10
—Consolidated Statement of Taxpayers' Equity	A 11
—Consolidated Statement of Operating Results	A 12
Trust Funds	
—Statement of Financial Position	A 13
—Statement of Changes in Trust Balances	A 14

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

The three main areas of interest or reporting entities on which the financial statements contained in these Public Accounts report are as follows:

- Combined General Fund and Special Funds (Consolidated Revenue Fund)—the accounts included in these statements are those of the General Fund—which includes the main operating accounts of the Government—and Special Funds—which include earmarked revenues and funds set aside from the General Fund for specific purposes.
- Consolidated Financial Statements—these statements aggregate, on a consistent basis, the accounts of the Combined General Fund and Special Funds with those of certain Crown corporations: "service" corporations, which exist to service the Government, and "provincial" corporations, which conduct Government activities and complement Government programs. Other Crown corporations—identified as "transportation" companies and "commercial" enterprises—are included in these accounts on an equity basis, whereby the Government's investment in the entities is adjusted to reflect underlying book values.
- Trust Funds—these statements include Superannuation Funds, Sinking Funds, other Managed Trust Funds, and Custodial Deposits. These funds and deposits are held in trust for third parties and the Government has no power of appropriation over them.

In addition to the above main areas, the Public Accounts contain the individual financial statements for all Crown corporations and agencies.

Section A of the Public Accounts is a summary, in simplified form, of the Province's financial statements. Reference should be made to Sections B, C, and D of the Public Accounts for the audited and detailed financial statements of the Province.

BASIS OF ACCOUNTING

The accrual basis of accounting is used in the preparation of these financial statements which, for these purposes, is specifically expressed as follows:

REVENUE

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

EXPENDITURE

All expenditures, including the cost of fixed assets, are recorded for all goods received and services rendered during the year, with the exception of accumulated employee sick leave, vacation and other entitlements which are recorded as expenditures as paid. With this exception, expenditures are recorded on an accrual basis.

ASSETS

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditure at the dates of inception of the leases.

LIABILITIES

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

FOREIGN CURRENCY TRANSLATION

Assets and liabilities denominated in foreign currencies have been translated to Canadian dollars at the exchange rate prevailing at the year-end unless hedged by forward contracts which specify the rate of exchange. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

CASH AND TEMPORARY INVESTMENTS

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments are recorded at the lower of cost or market value.

ACCOUNTS RECEIVABLE

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

DUE FROM CROWN CORPORATIONS AND AGENCIES

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. Provision is made where collectibility is considered doubtful.

MORTGAGES RECEIVABLE

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

PREPAID PROGRAM COSTS

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

INVENTORIES

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

INVESTMENTS IN AND ADVANCES TO CROWN CORPORATIONS

Investments in and advances to Crown corporations represent long-term investments and, in the combined financial statements, they are recorded at cost unless significant prolonged impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value. In the consolidated financial statements, these are either fully consolidated or accounted for on an equity basis.

FISCAL AGENCY LOANS

Fiscal Agency loans represent borrowings by the Province on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount.

PROPERTY UNDER DEVELOPMENT

Property under development is comprised of all property which will eventually be sold to outside parties; such property is recorded at the lower of cost or net realizable value.

FIXED ASSETS

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of $1.

OTHER ASSETS

Other assets include deferred charges and loans, investments and advances which are recorded at cost and adjusted for any prolonged impairment in value.

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as a part of the expenditure of the fiscal year.

DUE TO CROWN CORPORATIONS AND AGENCIES

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

DEFERRED REVENUE

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

PUBLIC DEBT

Public debt represents direct debt obligations on behalf of the Province of British Columbia and government bodies.

GUARANTEED DEBT

Guaranteed debt represents debt of municipalities and other local governments, Provincial Crown corporations, agencies, and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)

COMBINED SUMMARY OF CHANGES IN FINANCIAL POSITION FOR THE FISCAL YEAR ENDED MARCH 31, 1984

		Assets ($ Millions)				Liabilities ($ Millions)		Net Equity ($ Millions)
Financial Position—Beginning of Year—			1,992			(1,456)		536
Changes in Financial Position During Year—								
Revenue	7,344							
Expenditure	8,364							
	(1,020)							
			325			(1,345)		(1,020)
Financial Position—End of Year—								
Cash and temporary investments		207		Accounts payable and deferred revenue	(967)			
Remaining assets		2,110		Public debt	(1,834)		(484)	
			2,317			(2,801)		(484)

COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)

COMBINED BALANCE SHEET AS AT MARCH 31, 1984

	1984	1983
ASSETS	($ Millions)	
Cash and Temporary Investments	207	283
Accounts Receivable	839	688
Investments in and Advances to Crown Corporations	282	247
Other Assets	989	774
	2,317	1,992
LIABILITIES		
Accounts Payable	967	573
Public Debt	1,834	883
	2,801	1,456
NET EQUITY		
Net Assets	(484)	536
	2,317	1,992
GUARANTEED DEBT	12,755	11,427
TRUST FUNDS	9,761	8,025

A more detailed Balance Sheet is to be found on B 7.

COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)

COMBINED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	1984	1983
	($ Millions)	
Revenue		
Taxation	4,063	3,870
Natural resources	679	542
Contributions from Government enterprises	351	338
Contributions from the Federal Government	1,773	1,216
Other	478	563
Total Revenue	7,344	6,529
Expenditure		
General government	348	342
Protection of persons and property	370	351
Transportation and communications	800	594
Health and social services	3,890	3,419
Recreation and cultural services	56	57
Education	1,751	1,669
Natural resources and primary industries	437	455
Trade and industrial development	54	58
Housing	87	121
Aid to local government	308	307
Interest on public debt	113	28
Other	150	112
Total Expenditure	8,364	7,513
Net Revenue (Expenditure) for the Year	(1,020)	(984)

A more detailed Statement of Operating Results is to be found on B 8.

COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)

COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	1984		1983	
		($ Millions)		
Cash and Temporary Investments—Beginning of Year—		283		832
Operating Transactions—				
Net expenditure for the year	(1,020)		(984)	
Add: Other items not affecting cash	128		(154)	
Cash items affecting future operations	97		(33)	
		(795)		(1,171)
Financing Transactions—				
Reduction (increase) in investments in and advances to Crown corporations	(11)		26	
Reduction (increase) in other assets	(221)		(104)	
Increase (decrease) in Public debt	951	719	700	622
Decrease in Cash and Temporary Investments—		(76)		(549)
Cash and Temporary Investments—End of Year—		207		283

A more detailed Statement of Changes in Cash and Temporary Investments is to be found on B 9.

CONSOLIDATED FINANCIAL STATEMENTS (CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1984

	1984		1983	
ASSETS		($ Millions)		
Consolidated Revenue Fund—				
General Fund	2,103		1,780	
Special Funds	214		212	
	2,317		1,992	
Less: Adjustments on consolidation	(768)		(471)	
		1,549		1,521
Consolidated Crown Corporations—				
Service corporations	261		195	
Provincial corporations	448		300	
		709		495
Unremitted Equity of non-consolidated Crown Corporations		612		537
		2,870		2,553
LIABILITIES				
Consolidated Revenue Fund—				
General Fund	2,744		1,389	
Special Funds	57		67	
	2,801		1,456	
Less: Adjustments on consolidation	(563)		(266)	
		2,238		1,190
Consolidated Crown Corporations—				
Service corporations	789		795	
Provincial corporations	697		451	
		1,486		1,246
		3,724		2,436
TAXPAYERS' EQUITY				
Taxpayers' Equity (Deficiency)		(854)		117
		2,870		2,553
GUARANTEED DEBT	12,076		10,825	
TRUST FUNDS	9,761		8,025	

A more detailed Consolidated Balance Sheet is to be found on C 7.

CONSOLIDATED FINANCIAL STATEMENTS (CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)

CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	1984	1983
	($ Millions)	
Taxpayers' equity (deficiency)—beginning of year	117	1,358
Consolidated net revenue (expenditure) for the year	(971)	(1,241)
Taxpayers' equity (deficiency)—end of year	(854)	117

A more detailed Consolidated Statement of Taxpayers' Equity is to be found on C 8.

CONSOLIDATED FINANCIAL STATEMENTS
(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)

CONSOLIDATED STATEMENT OF OPERATING RESULTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	1984				1983
	Consolidated Revenue Fund	Consolidated Crown Corporations	Transfers Between Consolidated Revenue Fund and Crown Corporations	Total	Total
Revenue		($ Millions)			
Taxation	4,063			4,063	3,870
Natural resources	679			679	542
Contributions from Government enterprises	351	740	(783)	308	278
Contributions from Federal Government	1,773			1,773	1,216
Other	478	357	—	835	834
Total Revenue	7,344	1,097	(783)	7,658	6,740
Expenditure					
General government	348			348	342
Protection of persons and property	370	17	(14)	373	358
Transportation and communications	800	76	(3)	873	597
Health and social services	3,890	907	(683)	4,114	3,768
Recreation and cultural services	56	16	(11)	61	58
Education	1,751	4	(4)	1,751	1,669
Natural resources and primary industries	437			437	455
Trade and industrial development	54	64	(6)	112	142
Housing	87	36	(20)	103	133
Aid to local government	308	2		310	309
Interest on public debt	113			113	28
Other	150		(42)	108	99
Total Expenditure	8,364	1,122	(783)	8,703	7,958
Net Revenue (Expenditure) for the Year	(1,020)	(25)		(1,045)	(1,218)
Increase (decrease) in Unremitted Equity in Commercial and Transportation Companies				74	(23)
Consolidated Net Revenue (Expenditure) for the Year				(971)	(1,241)

A more detailed Consolidated Statement of Operating Results is to be found on C 9.

TRUST FUNDS

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1984

	1984		1983	
		($ Millions)		
ASSETS				
Superannuation and Pension Funds	5,690		4,836	
Sinking Funds	1,620		1,325	
Other Managed Funds	565		266	
Custodial Deposits	1,901		1,614	
		9,776		8,041
LIABILITIES				
Superannuation and Pension Funds	13		5	
Sinking Funds			9	
Other Managed Funds	2		1	
Custodial Deposits	—		1	
		15		16
TRUST FUND BALANCES				
Superannuation and Pension Funds	5,677		4,831	
Sinking Funds	1,620		1,316	
Other Managed Funds	563		265	
Custodial Deposits	1,901		1,613	
		9,761		8,025
		9,776		8,041

A more detailed Statement of Financial Position is to be found on D 6 and D 7.

TRUST FUNDS

STATEMENT OF CHANGES IN TRUST BALANCES FOR THE YEAR ENDED MARCH 31, 1984

SUPERANNUATION AND PENSION FUNDS	1984 ($ Millions)		1983 ($ Millions)	
Contributions and Transfers In	620		619	
Investment Income	532	1,152	498	1,117
Pension Payments and Transfers Out	(299)		(247)	
Administration Fees and Other	(7)	(306)	(5)	(252)
Net Change		846		865
SINKING FUNDS				
Instalments	161		134	
Investment Income	166	327	142	276
Capital Disbursements	(23)		(203)	
Other Costs and Administration	—	(23)	(1)	(204)
Net Change		304		72
OTHER MANAGED FUNDS				
Capital Receipts	4,888		2,900	
Investment Income	50	4,938	71	2,971
Capital Disbursements	(4,639)		(3,306)	
Other Costs and Administration	(1)	(4,640)	(1)	(3,307)
Net Change		298		(336)

A more detailed Statement of Changes in Trust Balances is to be found on D 8 and D 9.

SECTION B

COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)

CONTENTS

Page

Preamble .... B 3

Report of the Auditor General .... B 5

Combined Balance Sheet .... B 7

Combined Statement of Operating Results .... B 8

Combined Statement of Changes in Cash and Temporary Investments .... B 9

Notes to Combined Financial Statements .... B 10

SUPPLEMENTARY SCHEDULES

Schedule of Combined General Fund and Special Funds Revenue by Sources for the Fiscal Years Ended March 31, 1980 Through 1984 .... B 20

Schedule of Combined General Fund and Special Funds Expenditure by Function for the Fiscal Years Ended March 31, 1980 Through 1984 .... B 22

Schedule of Special Funds Transactions and Balances for the Fiscal Year Ended March 31, 1984 .... B 25

Schedule of Combined General Fund and Special Funds Expenditure by Objects of Expenditure Classification (Grouped) for the Fiscal Year Ended March 31, 1984 .... B 26

Schedule of Resource Revenue Stabilization Fund Revenue by Source for the Fiscal Year Ended March 31, 1984 .... B 28

Schedule of General Fund Revenue by Source for the Fiscal Year Ended March 31, 1984 .... B 29

Schedule of General Fund Expenditure by Ministry for the Fiscal Year Ended March 31, 1984 .... B 31

Schedule of General Fund Expenditure by Appropriation .... B 32

Schedule of Guaranteed Debt .... B 40

Schedule of Public Debt .... B 42

Schedule of Money Refunded .... B 48

Schedule of Assets and Uncollectable Debts Written Off .... B 49

Schedule of Debts Extinguished .... B 50

Schedule of Remissions .... B 50

Schedule of Payments Based on Contributions .... B 51

Schedule of Obligations Under Capital Leases .... B 52

Schedule of Payments Made to Honour Guarantees .... B 52

Schedule of Investment Portfolio .... B 53

COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)

PREAMBLE

The activities of the General Fund and Special Funds, comprising the transactions and balances of the Consolidated Revenue Fund, have been combined for reporting purposes. In these Combined Financial Statements, the transfers between the General Fund and the Special Funds have been eliminated, but General Fund figures have been reported separately in order to provide a comparison of actual General Fund revenues and expenditures to that presented in the 1983/84 Estimates of Revenue and Expenditure and to ensure the reporting of General Fund expenditures is consistent with legislative authority.

Revenue and expenditure are recorded in the Public Accounts on the accrual basis of accounting as expressed in note 1 to the combined financial statements.

REPORT OF THE AUDITOR GENERAL ON THE COMBINED FINANCIAL STATEMENTS INCLUDED IN THE PUBLIC ACCOUNTS OF THE PROVINCE OF BRITISH COLUMBIA

Province of British Columbia

Office of the Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the financial statements of the Combined General Fund and Special Funds (Consolidated Revenue Fund) of the Government of the Province of British Columbia for the fiscal year ended March 31, 1984 as presented in Section B of the Public Accounts, and the related supplementary schedules contained in sub-sections B20 through B54. These financial statements are:

Combined Balance Sheet
Combined Statement of Operating Results
Combined Statement of Changes in Cash and Temporary Investments

(including Notes to Combined Financial Statements)

With respect to the supplementary schedules, I did not examine and do not express an opinion on the figures reported in Combined General Fund and Special Funds Revenue by Sources (B20-21) and Expenditure by Function (B22-24) for the fiscal year ended March 31, 1980.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Government of the Province of British Columbia as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended on a combined basis in accordance with the stated accounting policies as set out in Note 1 to the combined financial statements applied on a basis consistent with that of the preceding year.

...2

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

Erma Morrison

ERMA MORRISON, F.C.A.
Auditor General

Victoria, British Columbia
31 August 1984

COMBINED BALANCE SHEET AS AT MARCH 31, 1984

		1984	1983
ASSETS		$	$
Cash and temporary investments (note 2)		207,002,191	282,550,897
Accounts receivable (note 3)		743,130,299	614,830,089
Due from Crown corporations and agencies (note 4)		95,405,803	72,887,062
Mortgages receivable (note 5)		265,165,929	250,315,139
Prepaid program costs (note 6)		85,407,407	88,511,404
Inventories (note 7)		42,772,910	45,375,731
Investments in and advances to Crown corporations (note 8)		282,270,016	247,243,491
Fiscal Agency loans (note 9)		237,754,556	
Property under development (note 10)		53,419,774	64,502,224
Fixed assets (note 1)		1	1
Other assets (note 11)		305,165,550	325,743,746
		2,317,494,436	**1,991,959,784**
LIABILITIES			
Accounts payable and accrued liabilities (note 1)		640,645,376	467,197,472
Due to Crown corporations and agencies (note 12)		141,705,652	14,281,696
Deferred revenue (note 13)		184,793,322	91,271,490
Public debt for the purpose of (note 14)			
—Province of British Columbia	1,596,111,670		883,147,790
—Fiscal Agency borrowings	237,754,556	1,833,866,226	
		2,801,010,576	**1,455,898,448**
NET EQUITY			
Net equity — beginning of year		536,061,336	1,520,266,330
Net revenue (expenditure) for the year		(1,019,577,476)	(984,204,994)
Net equity (deficiency) — end of year		**(483,516,140)**	**536,061,336**
		2,317,494,436	**1,991,959,784**
CONTINGENCIES AND COMMITMENTS (note 15)			
Guaranteed Debt		**12,755,118,837**	**11,426,846,802**
TRUST FUNDS (section D)		**9,760,933,014**	**8,024,962,079**

The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:

D. L. EMERSON
Deputy Minister of Finance and Secretary of Treasury Board

D. B. MARSON
Comptroller General

COMBINED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Estimates 1984 $		1984 General Fund $	1984 Special Funds $	1984 Adjustments For Transfers Between General Fund and Special Funds[1] $	1984 Total $	1983 Total $
	Revenue					
4,062,000,000	Taxation	4,063,450,775			4,063,450,775	3,869,668,544
527,000,000	Natural resources	677,267,349	678,687,779	(677,267,349)	678,687,779	542,550,619
466,000,000	Other	377,445,107	351,828,238	(251,364,058)	477,909,287	563,391,656
355,000,000	Contributions from Government enterprises	351,544,291			351,544,291	337,854,900
1,432,000,000	Contributions from the Federal Government	1,772,680,663			1,772,680,663	1,215,624,054
6,842,000,000	Total revenue	**7,242,388,185**	**1,030,516,017**	**(928,631,407)**	**7,344,272,795**	**6,529,089,773**
	Expenditure					
351,600,000	General government	346,141,168	1,729,605		347,870,773	342,089,886
368,500,000	Protection of persons and property	370,250,389			370,250,389	351,691,500
723,100,000	Transportation and communications	799,758,256			799,758,256	593,650,166
3,760,600,000	Health and social services	3,889,616,383			3,889,616,383	3,418,689,766
86,600,000	Recreation and cultural services	50,085,761	6,407,085		56,492,846	57,348,855
1,770,400,000	Education	1,750,570,394			1,750,570,394	1,668,572,801
485,500,000	Natural resources and primary industries	408,719,253	736,933,343	(709,110,830)	436,541,766	455,165,056
98,000,000	Trade and industrial development	57,628,945	6,061,253	(9,520,577)	54,169,621	57,504,908
80,700,000	Housing	87,304,073			87,304,073	120,496,342
307,200,000	Aid to local government	307,200,876	210,710,607	(210,000,000)	307,911,483	307,195,274
181,000,000	Interest on public debt	112,594,092			112,594,092	28,329,459
231,800,000	Other	94,008,354	56,761,841		150,770,195	112,560,754
8,445,000,000	Total expenditure	**8,273,877,944**	**1,018,603,734**	**(928,631,407)**	**8,363,850,271**	**7,513,294,767**
(1,603,000,000)	Net Revenue (Expenditure) for the Year	**(1,031,489,759)**	**11,912,283**		**(1,019,577,476)**	**(984,204,994)**

---

[1] Adjustments of $928,631,407 are composed of transfers to the Farm Income Assurance Fund—$31,843,481; Revenue Sharing Fund—$210,000,000; Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund—$9,520,577; General Fund (from the Resource Revenue Stabilization Fund)—$677,267,349.

The accompanying notes and supplementary schedules are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	1984		1983	
	$		$	
Balance—Beginning of Year		282,550,897		832,054,246
Operating Transactions				
Revenue	7,344,272,795		6,529,089,773	
Expenditure	8,363,850,271		7,513,294,767	
Net expenditure	(1,019,577,476)		(984,204,994)	
Add: Non-cash items included in net revenue (expenditure)[1]	128,420,345		(154,462,773)	
Cash items applicable to future operations				
—Change in prepaid program costs	3,103,997		(54,292,577)	
—Change in deferred revenue	93,521,832		21,457,609	
	96,625,829		(32,834,968)	
Used for operations		(794,531,302)		(1,171,502,735)
Financing Transactions				
Receipts:				
Mortgage principal repayments	42,464,806		23,740,186	
Repayment of investments in and advances to Crown corporations	11,967,160		51,138,105	
Repayment of fiscal agency loans	104,413,450			
Property sales—net	34,259,828		1,504,538	
Repayments of other assets	194,981,006		15,321,778	
Debt issue	4,121,231,886		976,100,000	
	4,509,318,136		1,067,804,607	
Payments:				
Mortgages issued	57,315,596		89,901,563	
Investments in and advances to Crown corporations	22,758,300		25,127,048	
Property purchases	23,177,378			
Fiscal agency loans	342,168,006			
Investments in other assets	174,402,810		54,676,610	
Debt retirement	3,170,513,450		276,100,000	
	3,790,335,540		445,805,221	
Derived from financing transactions		718,982,596		621,999,386
Decrease in Cash and Temporary Investments		(75,548,706)		(549,503,349)
Balance—End of Year		207,002,191		282,550,897

This statement shows how the activities of the Province have been financed including:

—the extent to which funds have been generated from operating transactions (being those activities which affect operating results) and financing transactions (being those activities which affect assets and liabilities but not the operating results);

—how the financial resources of the Province have been used; and,

—the effects of these activities on the liquid funds (being cash and temporary investments) of the Province.

[1] Non-Cash Items Included in Net Revenue (Expenditure):

	1984	1983
Change in accounts receivable	(128,300,210)	(179,147,116)
Change in due from Crown corporations	(22,518,741)	24,298,812
Change in inventories	2,602,821	(7,265,146)
Change in accounts payable and due to Crown corporations	300,871,860	7,650,677
Change in investments in and advances to Crown corporations—shares	(24,235,385)	
	128,420,345	(154,462,773)

The accompanying notes and supplementary schedules are an integral part of these financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

1. Significant Accounting Policies

(a) Reporting Entity

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. They do not include the accounts of Crown corporations, except to the extent of investments or advances which are carried at the lower of cost or underlying net book values. Separate consolidated financial statements of the Province are prepared which include the activities of certain of these entities. (*See* Section C.)

For purposes of these financial statements the accounts of the Province are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund—it includes all transactions of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Funds—these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes.

Trust Funds—in addition, the combined balance sheet discloses, on a memorandum basis, trust funds administered by the Government but over which it has no power of appropriation including trust deposits, sinking funds, certain assurance funds and superannuation funds. (*See* Section D for details.)

(b) Principles of Combination

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. General Fund expenditures are recorded in accordance with legislative authority. Inter-fund revenue and expenditure transactions are not eliminated from the General Fund accounts (detailed in Section B), but they are eliminated upon combination.

(c) Basis of Accounting

The accrual basis of accounting is used which, for these combined financial statements, is specifically expressed as follows:

Revenue:

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

Expenditure:

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Accumulated employee sick leave, vacation and other entitlements are recorded as expenditures in the accounts when paid. With this exception, expenditures are recorded on an accrual basis.

Grants are recorded as expenditures. Conditional or fee for service types of grants are expensed when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are expensed at the time the funds are disbursed.

Recoveries of expenditure may be permitted as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;

(ii) they have been properly disclosed in the *Estimates* or Treasury Board approval has been given; and

(iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets:

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

1. Significant Accounting Policies—Continued

Liabilities:

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end unless hedged by forward contracts which specify the rate of exchange. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments represent short-term investments, including those in Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost or market value.

Accounts Receivable

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

Due From Crown Corporations and Agencies

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. Provision is made where collectibility is considered doubtful.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Prepaid Program Costs

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Investments in and Advances to Crown Corporations

Investments in and advances to Crown corporations represent long-term investments and are recorded at cost unless significant prolonged impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value.

Fiscal Agency Loans

Fiscal Agency loans represent borrowings by the Province on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount.

Property Under Development

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of $1.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

1. Significant Accounting Policies—Continued

Other Assets

Other assets include loans, investments and advances of a miscellaneous nature which are recorded at cost after adjustment for any prolonged impairment in value. Certain deferred charges are also included.

Accounts Payable and Accrued Liabilities

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations and Agencies

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

Deferred Revenue

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations on behalf of the Province of British Columbia and government bodies.

Guaranteed Debt

Guaranteed debt represents debt of municipalities and other local governments, Provincial Crown corporations, agencies and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

2. Cash and Temporary Investments

	1984	1983
Cash	$	$
Cash (overdrawn) at chartered banks in Canada	(67,547,521)	(353,088)
Cash in banks in England	72,739	62,180
Cash (overdrawn) at banks in United States	(227,154)	(148,876)
Cash on hand	5,412	4,461
	(67,696,524)	(435,323)
Temporary investments	423,467,384	426,388,136
	355,770,860	425,952,813
Less amounts applicable to Trust Funds (*see* Section D)	(148,768,669)	(143,401,916)
	207,002,191	282,550,897

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts. At year-end, balances applicable to trust funds outside the Consolidated Revenue Fund are deducted from the General Fund balance and reported in the trust fund accounts.

Included in temporary investments are bonds and notes of certain Crown corporations amounting to $18,403,086 (1983: $77,061,279).

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

3. Accounts Receivable

	1984			1983
	Gross $	Provision For Doubtful Accounts $	Net $	Net $
Government of Canada	151,778,079		151,778,079	36,746,297
British Columbia municipalities—re: shared-cost programs	31,428,001		31,428,001	31,452,207
Taxes receivable	243,692,018	18,269,803	225,422,215	199,267,254
Timber royalty and stumpage and range fees	53,923,706	6,692,639	47,231,067	43,005,413
School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other	189,455,176		189,455,176	193,444,050
Ministerial advances and sundry agencies	4,009,094		4,009,094	3,928,265
Trade accounts and other receivables of the—				
Crown Land	6,157,012	4,627,180	1,529,832	1,578,836
British Columbia Liquor Distribution Branch	1,134,257		1,134,257	586,537
Queen's Printer	131,240		131,240	208,827
Lottery Fund	9,363,698		9,363,698	8,100,431
Farm Income Assurance Fund	14,112,342		14,112,342	22,096,749
University Endowment Lands Administration	90,432		90,432	
First Citizens Fund	5,210		5,210	
Accrued interest receivable	13,159,899	66,802	13,093,097	11,743,546
Land sales—principal	3,356,853		3,356,853	4,659,831
Water rentals and recording fees	1,009,832	24,791	985,041	510,368
Court fees	8,083,953	3,780,477	4,303,476	4,192,040
Sundry fees	28,298,823	4,506,155	23,792,668	18,805,193
Recoveries from Crown corporations	11,671,910		11,671,910	26,860,423
Financial Administration Act, Sec. 22	10,236,611		10,236,611	7,643,822
	781,098,146	37,967,847	743,130,299	614,830,089

4. Due From Crown Corporations and Agencies

	1984	1983
	$	$
British Columbia Buildings Corporation	11,011,976	11,024,146
British Columbia Petroleum Corporation	82,891,827	60,360,916
Workers' Compensation Board of British Columbia	1,502,000	1,502,000
	95,405,803	72,887,062

5. Mortgages Receivable

	1984	1983
	$	$
Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4% to 22¼%.	39,210,300	36,017,100
Provincial Home Acquisition—first and second mortgages pursuant to the *Provincial Home Acquisition Act* and the *Home Conversion and Leasehold Loan Act*, fully secured, with terms of up to 25 years and interest rates varying from 8¾% to 15% (net of provision for doubtful recoveries of $2,000,000; 1983 $500,000)	225,955,629	214,298,039
	265,165,929	250,315,139

6. Prepaid Program Costs

	1984	1983
	$	$
Hospital Insurance Act		23,333,800
Guaranteed Available Income for Need Act	62,743,055	56,831,444
Medical Services Commission of B.C.	13,361,861	
Other	9,302,491	8,346,160
	85,407,407	88,511,404

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

7. Inventories

	1984	1983
	$	$
British Columbia Liquor Distribution Branch	37,244,846	39,893,813
Ministry of Education	707,721	275,716
Ministry of Environment	519,080	559,517
Ministry of Finance	2,425,820	2,425,820
Ministry of Health	1,020,312	1,196,036
Ministry of Labour	198,141	164,643
Ministry of Municipal Affairs	2,745	1,500
Ministry of Provincial Secretary and Government Services	654,245	858,686
	42,772,910	45,375,731

8. Investments in and Advances to Crown Corporations

	1984			1983
	Shares and Other Investments	Advances	Total	Total
	$	$	$	$
British Columbia Buildings Corporation		69,654,765	69,654,765	80,764,108
British Columbia Cellulose Company	2		2	2
British Columbia Development Corporation	54,618,300	20,920,000	75,538,300	57,981,000
British Columbia Ferry Corporation	6,851,185		6,851,185	5,849,700
British Columbia Hydro and Power Authority	8,073,595		8,073,595	8,070,096
British Columbia Railway Company	37,350,601		37,350,601	10,235,001
British Columbia Steamship Company (1975) Ltd.	5		5	5
British Columbia Transit		55,000,000	55,000,000	55,000,000
Housing Corporation of British Columbia	1		1	1
Pacific Coach Lines Ltd.	2		2	2
Provincial Rental Housing Corporation	633,512	29,168,046	29,801,558	29,343,574
Surrey Farm Products Investments Limited	1		1	1
W.L.C. Developments Ltd.	1		1	1
	107,527,205	174,742,811	282,270,016	247,243,491

(a) Recorded Investments

The above amounts are the Province's recorded investments in and advances to Crown corporations. The entire issued capital stock for each of the above recorded investments is owned by the Province. In addition, a number of other Crown corporations and agencies exist in which the Province has no recorded investment.

(b) British Columbia Cellulose Company

During the year ended March 31, 1984 the Legislature passed the *British Columbia Cellulose Company Repeal Act*. The purpose of this Act is to dissolve British Columbia Cellulose Company and transfer all properties and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

(c) British Columbia Harbours Board

During the year ended March 31, 1984 the Legislature passed the *British Columbia Harbours Board Repeal Act*. The purpose of this Act was to dissolve the British Columbia Harbours Board and to provide for the transfer of its assets to the British Columbia Development Corporation and the British Columbia Railway Company.

Section 3 of the Act, which provides for the dissolution of the Board, will come into force by regulation of the Lieutenant Governor in Council.

Sections 4 and 5 of the Act, which provide for the transfer of assets and liabilities of the Board to the British Columbia Development Corporation and the British Columbia Railway Company, came into force October 31, 1983 by Order in Council. The Order fixed the date of the transfer as October 31, 1983, and established the value of the assets and liabilities to be transferred as that determined by applying the accounting principles used to produce the audited financial statements of the Board for the year ended March 31, 1983.

The Province received for the net assets transferred consideration of 111,156 shares at a par value of $100 per share of British Columbia Railway Company and 121,183 shares at a par value of $100 per share of British Columbia Development Corporation.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

8. Investments in and Advances to Crown Corporations—Continued

(d) British Columbia Railway Company

The Province holds the entire issued share capital of the British Columbia Railway Company (the Railway) and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares was $257,688,500 and the amount of the debt (net of sinking funds) guaranteed by the Province was $1,016,407,406 at March 31, 1984.

During the year ended March 31, 1980, the Province's investment, which amounted to $185,572,900, was written down to one dollar and an additional investment of $45 million made in March, 1982 was written off because of the cumulative deficit of the Railway.

During the year ended March 31, 1984, 160,000 shares in the Railway were acquired by the Province at a cost of $16,000,000 in cash and a further 111,156 shares were acquired at a par value of $100 each in exchange for the net railway assets of the British Columbia Harbours Board (*see* Note 8 (c)). In view of the net equity position of the Railway at the time of issue of these shares, their cost is recorded as an asset of the Province.

During the year ended March 31, 1984 the Government provided $70 million to the Railway to be applied against its historic debt service charges for its fiscal year ended December 30, 1983. (*See* Note 18 regarding the debt restructuring of the Railway.)

(e) British Columbia Transit

The British Columbia Transit advance represents an interest free promissory note with a principal balance of $55,000,000. This note does not become due and payable until any Rail Transit System constructed or acquired by British Columbia Transit enters into revenue service operation.

(f) Housing Corporation of British Columbia

The operations of the Corporation are in the process of voluntary liquidation and the investment of $6,699,760 at March 31, 1980 has been recovered. Pending dissolution the investment is carried at a nominal value of $1.

(g) Ocean Falls Corporation

The Province, through Ocean Falls Corporation (the Corporation), is the owner of the newsprint mill and townsite at Ocean Falls, which were acquired in 1973 for a payment of $789,952. In subsequent years, the Province made additional advances to the Corporation which, together with accrued interest, approximated $12 million at March 31, 1980. Because of continuing losses incurred by the Corporation, both the investment and advance were fully provided for in the 1979/80 Public Accounts and written off by Order in Council in the 1980/81 fiscal year.

During the year ended March 31, 1984 the Government provided $36 million to be applied against the bank indebtedness of the Corporation. Excluding the debt to the Province that has been forgiven, the Corporation had outstanding obligations of approximately $4 million at March 31, 1984. No provision has been made in these financial statements for the existing liabilities of the Corporation.

During the year ended March 31, 1984 the Legislature passed the *Ocean Falls Repeal Act*. The purpose of this Act is to dissolve the Ocean Falls Corporation and to transfer its property and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

(h) Pacific Coach Lines Ltd.

In the July 7, 1983 Provincial Budget the Honourable Hugh Curtis, Minister of Finance, announced that the Government intended to give the private sector the opportunity to take over functions and activities not appropriate to Government. On March 31, 1984 the operations of Pacific Coach Lines Ltd. ceased and wind-up of the company is currently in process.

9. Fiscal Agency Loans

	1984		
	Short-Term Promissory Notes	Long-Term Borrowings	Total
	$	$	$
British Columbia Assessment Authority	3,578,940		3,578,940
British Columbia Buildings Corporation	69,943,921		69,943,921
British Columbia Place Ltd.	23,827,560	10,000,000	33,827,560
British Columbia Transit		86,500,000	86,500,000
Expo '86 Corporation	43,904,135		43,904,135
	141,254,556	96,500,000	237,754,556

Fiscal Agency loans represent borrowings by the Province on behalf of government bodies in accordance with section 41 of the *Financial Administration Act*, which was brought into force in October 1983. The related borrowings information is included in Note 14 on page B 17 and the Schedule of Public Debt on pages B 42 to B 47.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

10. Property Under Development

	1984	1983
	$	$
Crown Land—real estate	53,419,774	64,502,224

11. Other Assets

	1984	1983
Investments—	$	$
British Columbia Regional Hospital Districts Financing Authority	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority	44,075,786	44,071,501
British Columbia Resources Investment Corporation	1,823	1,823
British Columbia Housing and Employment Development Financing Authority		935,838
Loans under the—		
Farm Product Industry Act	1,761,276	1,770,276
Ministry of Industry and Small Business Development Act	69,590,787	61,374,665
Agricultural Land Development Act	18,798,331	19,395,812
Oyster Seed Program	10,567	27,401
Advances—		
City of Penticton	150,000	150,000
University Endowment Lands		4,184,887
British Columbia Central Credit Union under Housing Initiative Program Agreement	96,342,805	172,215,965
Homeowner Assistance Act	73,866,207	39,198,096
Agricultural Land Commission Act	672,952	641,775
Unamortized discount and issue costs on Public Debt	3,784,994	8,720,920
Other	426,959	
	321,482,487	364,688,959
Less provision for doubtful accounts	(16,316,937)	(38,945,213)
	305,165,550	325,743,746

The provision for doubtful accounts is comprised of—*Farm Products Industry Act* ($1,099,999), *Ministry of Industry and Small Business Development Act* ($14,153,524), *Homeowner Assistance Act* ($1,039,742) and Other ($23,672).

12. Due To Crown Corporations and Agencies

	1984	1983
	$	$
British Columbia Assessment Authority	256,980	20,470
British Columbia Development Corporation	732,324	927,000
British Columbia Housing Management Commission		197,696
British Columbia Hydro and Power Authority	500,000	
British Columbia Institute of Technology	1,478,407	
British Columbia Petroleum Corporation		510,583
British Columbia Transit	1,005,000	
Health Facilities Association of British Columbia		1,255,110
Insurance Corporation of British Columbia		3,896,893
Legal Services Society		1,900,000
Medical Services Commission of B.C.	130,300,873	
Pacific Vocational Institute	851,743	
Simon Fraser University	1,604,594	1,276,191
University of British Columbia	3,996,736	3,330,684
University of British Columbia Health Sciences Centre		26,473
University of Victoria	978,995	940,596
	141,705,652	14,281,696

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

13. Deferred Revenue

	1984	1983
	$	$
Taxation—Property tax		6,288,520
Natural Resources Revenue		
Minerals—permits and fees	26,991,000	19,041,000
Water resources—water rentals and recording fees	46,949,385	43,934,002
Timber harvesting, rentals and fees	5,413,518	5,148,615
Forest Protection Agreement	334,535	538,831
Other Revenue		
Licence Revenue[1]	71,138,000	
Beautiful British Columbia Magazine		1,073,250
Land leases	4,253,164	2,963,212
Land sales	3,207,713	
Miscellaneous sales and services	3,100,531	1,683,399
Contributions From the Federal Government		
Canada Assistance Plan	23,405,476	7,712,328
Other Shared Cost Programs		2,888,333
	184,793,322	91,271,490

---

[1] Deferred motor vehicle licencing revenue represents amounts received prior to the fiscal year-end that will be earned in a subsequent fiscal year. Prior to this deferral, revenue generated from the sale of motor vehicle licences and permits amounted to $110,965,653 for the year ended 31 March 1984. (*See* page B 29 for licence revenue detail.)

14. Public Debt

	1984	1983
	$	$
For the Purpose of the Province of British Columbia		
Short term promissory notes payable in U.S. funds, maturing at various dates to April 4, 1984 at an annual average interest rate of 10.2514%	95,737,500	
91-day Treasury Bills, issued at an annual average interest cost of 9.93%	780,000,000	700,000,000
10.25% notes payable, interest payable semi-annually, due December 16, 1985	200,000,000	
11.375% bonds payable, interest payable semi-annually, due March 31, 1988	26,100,000	26,100,000
9.125% bonds payable, interest payable semi-annually, $26,100,000 payable annually, due May 1, 1988	130,947,790	157,047,790
11.5% notes payable, interest payable semi-annually, due August 23, 1988	100,000,000	
12.0% bonds payable, interest payable semi-annually, due October 20, 1993	150,000,000	
12.0% bonds payable, interest payable annually, due December 9, 1993	125,000,000	
	1,607,785,290	883,147,790
Less Unamortized Discount[1]	11,673,620	
	1,596,111,670	883,147,790
Fiscal Agency Borrowings		
Short term promissory notes payable in U.S. funds, maturing at various dates to May 8, 1984 at an average interest rate of 9.93% for an average term of 32 days	141,900,201	
12.25% note payable, interest payable annually, annual instalments of $2,400,000 payable January 31, 1991 to January 31, 1995, due January 31, 1996	24,000,000	
11.125% bond payable, interest payable annually, due December 1, 1998	50,000,000	
11.65% debenture, interest payable semi-annually, sinking fund instalments of $218,520 payable annually, due November 10, 2003	10,000,000	
8.75% bonds payable, interest payable annually, due January 15, 2009	25,000,000	
	250,900,201	
Less Unamortized Discount	13,145,645	
	237,754,556	
TOTAL PUBLIC DEBT	1,833,866,226	883,147,790

See Schedule of Public Debt on B 42 for further details.

[1] A corresponding amount of $8,720,920 for 1983 was included with other assets in note 11.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

15. Contingencies and Commitments

(a) Guaranteed Debt

Guaranteed debt as at March 31, 1984 totalled $12,755 million. Included in guaranteed debt is the debt of municipalities and other local governments, Provincial Crown corporations and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on B 40 for details.

(b) Contingent Liabilities

The Government has various contingent liabilities outstanding in the form of litigation, indemnities, indirect guarantees and outstanding claims. Because such amounts are uncertain, no liability has been recorded in these financial statements.

(c) Commitments

General

At the end of each year the Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. These include a liability for credits frozen under the Government's former sick leave plan which is estimated at a maximum of $67 million and for unused vacation and other leave entitlements of $40 million. Commitments for capital construction projects totalled approximately $108 million, and commitments of a non-capital nature totalled approximately $114 million.

British Columbia Railway Company—Tumbler Ridge Branch Line

In 1981 the British Columbia Railway Company (the Railway) began construction of the 129 kilometre Tumbler Ridge Branch Line to the coal fields located in northeast British Columbia. It was the intent of the Province to ensure the Railway fully recovered both the project's construction and financing costs related to this project. The Province has provided $61 million share capital to the Railway since inception of this project to reimburse the Railway for capitalized interest incurred and contribute to construction costs.

During fiscal 1983/84, by agreement, the Province assigned to the Railway the Province's rights to certain freight related revenues generated by this project. In return, the Railway assumed all responsibility for the construction and financing costs associated with the Tumbler Ridge Branch Line, thereby ending any future commitment by the Province in connection with the construction, financing and operating costs of the Tumbler Ridge Branch Line (*see* note 18).

(d) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

	Public Service Superannuation as at March 31, 1980[1] $	Teachers' Pension as at December 31, 1980[1] $
Assets		
Fund	1,069,594,000	716,697,000
Present value of future contributions	1,071,750,000	1,805,273,000
	2,141,344,000	2,521,970,000
Unfunded Liability	631,172,000	1,019,270,000
Total Actuarial Liability	2,772,516,000	3,541,240,000

See Section H of the Public Accounts for further details of these plans.

---

[1] New actuarial valuations are currently in process.

16. Workers' Compensation Board of British Columbia—Unfunded Liability

The Workers' Compensation Board of British Columbia, established under the *Workers Compensation Act*, delivers compensation and preventive medical services, sets and controls working conditions throughout the Province and provides education and rehabilitation services to injured employees. The Board funds its operations from assessments on businesses throughout the Province.

The Board is required in each year to provide capitalized reserves under the Accident and Silicosis Funds sufficient to meet payments of compensation accruing in future years in respect of all injuries occurring during the year. Provisions have proven to be insufficient and at December 31, 1983 cumulative actuarial liabilities exceeded the funded balances by approximately $434 million (1982: $504 million).

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

17. Fiscal Stabilization Program

During the year the Government made a claim in respect of the 1982/83 fiscal year against the Federal Government under Part II of the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*. This Part provides authority for payments to be made by the Federal Government to a province in respect of any year in which the province's revenues from its own sources decline from the level of the previous year by an amount in excess of the levels defined by the Act and Regulations. On March 29, 1984, the Federal Government made an interim payment of $80 million to the Province. A further $59 million has been accrued for the estimated amount owing. Final settlement to the Province must be made no later than May 31, 1985.

18. Subsequent Events

British Columbia Railway Company

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the British Columbia Railway Company (the Railway) $407,642,191 (Canadian) and $17,177,060 (U.S.) to enable the Railway to fully fund its historic debt. These amounts when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province in the amount of $690,827,000 (Canadian) and $25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

In June, 1984 BC Rail Ltd. issued, through Canadian stock exchanges, eight million Series A Preferred Shares at a price of $25 per share. The common shares of BC Rail Ltd. are owned as to 25% by British Columbia Railway Company and as to 75% by BCR Properties Ltd., which is 100% owned by British Columbia Railway Company.

The proceeds of $200 million from the sale of these shares were used by BC Rail Ltd. as part payment for the purchase of the railway assets from British Columbia Railway Company, which in turn, applied the $200 million to reduce its notes payable. These notes had been issued as interim financing in connection with the costs of construction of the 129 kilometre Tumbler Ridge Branch Line (*see* note 15 (c)).

The Province has agreed to pay to a trustee for distribution to holders of Series A Preferred Shares an amount equal to any dividend, retraction, redemption or liquidation payment specified or provided for in the share provisions attaching to the Series A Preferred Shares which is not made by BC Rail.

British Columbia Systems Corporation

On August 31, 1983 the Government announced plans to offer all or part of British Columbia Systems Corporation (the Corporation) for sale to the private sector. Subsequent to March 31, 1984 the Government announced its decision to reject all bids for the Corporation. The Government also announced its plans to streamline the Corporation and to privatize part of the Corporation's services.

19. Comparatives

Certain of the comparative figures for the year ended March 31, 1983 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS REVENUE BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31

	1980	1981	1982	1983	1984
	$	$	$	$	$
Taxation Revenue—	(unaudited)				
Personal income	1,215,963,618	1,369,211,996	1,848,153,074	2,008,152,085	1,818,815,006
Corporation income	434,676,109	456,608,866	579,997,631	188,550,277	309,470,082
Social service	655,502,747	757,974,947	1,129,542,193	999,449,345	1,201,338,425
Gasoline	191,829,815	202,536,160	331,657,359	348,718,971	370,554,377
Motive fuel use	25,762,109	28,983,775	39,729,670	40,254,002	50,513,372
Fuel oil	2,197,075	16,763			
Tobacco	66,837,073	74,654,794	102,883,691	109,109,479	138,450,501
Corporation capital	47,262,823	52,676,696	89,779,068	83,833,538	85,782,350
Property (rural areas)	23,949,797	25,961,274	43,437,585	40,745,157	36,789,104
Insurance premium	15,791,601	17,484,993	20,210,237	21,141,440	20,920,174
Hotel room	12,306,581	15,487,945	23,672,817	22,550,007	23,215,930
Horse racing	8,443,861	6,035,987	7,618,292	7,164,243	7,701,216
Succession and gift	859,385	936,688	14,216		(99,762)
Total Taxation Revenue	**2,701,382,594**	**3,008,570,884**	**4,216,695,833**	**3,869,668,544**	**4,063,450,775**
Natural Resource Revenue—					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum Corporation	309,644,218	208,326,333	219,922,383	96,048,923	166,230,913
Permits and fees	229,784,585	156,459,474	69,793,298	49,253,175	70,380,793
Royalties	48,055,392	50,896,824	67,164,102	83,523,655	96,652,028
Revenue from other minerals	69,504,443	119,593,185	62,454,453	32,454,641	31,616,719
	656,988,638	535,275,816	419,334,236	261,280,394	364,880,453
Forests—					
Logging tax	44,056,735	45,556,100	12,276,852	2,074,182	956,421
Timber sales	561,705,030	233,525,954	78,442,028	64,700,259	103,833,898
Forest scaling fees	11,807,788	9,085,999	7,337,736	5,738,935	8,941,426
Other forest revenue	26,670,430	12,122,787	8,666,143	10,391,964	17,163,860
	644,239,983	300,290,840	106,722,759	82,905,340	130,895,605
Water resources	22,366,439	20,157,482	64,990,853	187,429,850	171,995,181
Wildlife Act—fees and licences	6,267,798	6,214,134	6,555,038	10,935,035	10,916,540
Total Natural Resource Revenue	**1,329,862,858**	**861,938,272**	**597,602,886**	**542,550,619**	**678,687,779**
Other Revenue—					
Sales and services—					
Farm income assurance	7,435,622	8,939,518	43,305,107	28,338,001	31,843,481
Lottery	16,049,465	25,424,417	25,913,997	28,137,960	60,021,992
Land registry fees	33,376,187	36,399,084	31,161,375	27,056,219	31,035,564
Land leases, rentals and fees		9,518,087	8,104,305	17,119,741	12,448,413
Other	50,040,627	45,560,825	69,879,676	49,704,795	48,374,414
	106,901,901	125,841,931	178,364,460	150,356,716	183,723,864
Licences and permits—					
Motor vehicle licences and permits	67,927,334	81,561,138	103,504,451	102,107,910	39,827,653[1]
Other	29,713,041	35,961,487	41,832,114	44,045,671	43,673,900
	97,640,375	117,522,625	145,336,565	146,153,581	83,501,553
Fines and penalties	12,807,290	14,709,493	19,014,445	15,250,866	16,395,065
Interest from investments	161,617,011	225,716,888	211,475,421	91,321,248	77,148,502
Recoveries of grants and contributions		2,182,223			
British Columbia Place Ltd. — dividends, non-recurring recovery of previous grants				65,000,000	
British Columbia Cellulose Company — dividends				5,000,000	
Municipal and other governments	29,037,644	29,621,903	32,837,631	18,466,674	3,876,161
Miscellaneous	29,974,946	46,980,182	93,283,860	71,842,571	113,264,142
Total Other Revenue	**437,979,167**	**562,575,245**	**680,312,382**	**563,391,656**	**477,909,267**

---

[1] *See* footnote to note 13.

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS REVENUE BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31—Continued

	1980	1981	1982	1983	1984
	$	$	$	$	$
Contributions from Government Enterprises—	(unaudited)				
Liquor Distribution Branch	222,494,242	274,548,747	315,839,210	337,854,900	351,525,246
British Columbia Buildings Corporation	18,342,410	17,045,000	8,005,000		
British Columbia Systems Corporation	237,000	1,522,000	2,676,000		19,045
Total Contributions from Government Enterprises	**241,073,652**	**293,115,747**	**326,520,210**	**337,854,900**	**351,544,291**
Contributions from the Federal Government—					
Established programs financing	593,409,000	638,388,000	643,861,000	652,360,000	928,536,000
Fiscal stabilization					139,000,000
Canada Assistance Plan	254,873,813	312,856,926	320,167,884	460,005,833	543,710,297
Statutory and other subsidies	2,116,848	7,352,468	7,595,929	9,232,574	7,241,818
Other shared costs and grants in aid	144,128,881	117,927,500	110,692,549	94,025,647	137,877,548
Reciprocal Taxation Agreement					16,315,000
Total Contributions from the Federal Government	**994,528,542**	**1,076,524,894**	**1,082,317,362**	**1,215,624,054**	**1,772,680,663**
Total Gross Revenue	**5,704,826,813**	**5,802,725,042**	**6,903,448,673**	**6,529,089,773**	**7,344,272,795**
Reconciliation with Summaries of Revenue—					
General Fund	5,612,336,143	5,699,889,486	6,773,703,062	7,327,745,838	7,242,388,185
Less transfers from Special Funds		(12,660,764)	(62,768,481)	(1,405,730,330)	(677,267,349)
Special Funds	485,458,486	636,046,302	488,913,886	873,667,613	1,030,516,017
Less transfers from General Fund	(392,967,816)	(520,549,982)	(296,399,794)	(266,593,348)	(251,364,058)
	5,704,826,813	**5,802,725,042**	**6,903,448,673**	**6,529,089,773**	**7,344,272,795**

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31

	1980	1981	1982	1983	1984
	$ (Unaudited)	$	$	$	$
General Government—					
Administrative—					
General	114,241,159	118,612,091	140,314,265	150,229,990	157,064,951
Employees' benefits	115,435,437	127,167,355	151,268,929	178,009,510	171,262,578
Legislative—					
Elections	6,359,555	1,249,087	3,023,831	6,218,331	10,417,724
Legislative Assembly and Government House	6,767,317	8,413,894	8,656,635	7,632,055	9,125,520
Total General Government	**242,803,468**	**255,442,427**	**303,263,660**	**342,089,886**	**347,870,773**
Protection of Persons and Property—					
Law enforcement	84,467,006	92,233,330	109,119,311	116,933,248	129,343,034
Corrections	72,621,713	80,054,935	84,846,362	96,397,224	98,771,190
Police protection	40,776,710	47,555,148	53,867,612	67,133,912	73,400,519
Registration, regulation, inspection, trusteeship	63,221,331	66,354,945	70,893,660	71,227,116	68,735,646
Total Protection of Persons and Property	**261,086,760**	**286,198,358**	**318,726,945**	**351,691,500**	**370,250,389**
Transportation and Communications—					
Highways, roads, bridges and airports	430,785,752	470,423,809	483,312,836	429,024,872	642,064,291
Waterways, ferries, docks and wharves	26,440,536	27,071,097	54,764,375	39,804,475	32,872,632
British Columbia Ferries	53,772,025	57,928,384	63,712,166	47,820,819	47,821,333
British Columbia Railway	23,200,000	84,000,000	128,151,155	77,000,000	77,000,000
Total Transportation and Communications	**534,198,313**	**639,423,290**	**729,940,532**	**593,650,166**	**799,758,256**
Health and Social Services—					
Health—					
Administration	11,588,398	19,017,552	16,107,705	23,931,143	19,360,672
Public health	83,627,984	99,538,913	135,705,681	168,196,750	127,451,264
Medical, dental and allied services	377,775,219	462,443,017	567,816,751	642,888,486	842,317,042
Hospital care—					
Administration	6,063,905	6,489,577	7,349,853	7,159,849	6,580,277
Payments to local hospitals	733,422,806	971,110,988	1,095,164,258	1,254,323,444	1,326,039,155
Provincial mental hospitals	101,530,375	113,777,485	118,140,667	135,048,569	164,153,508
Social Services—					
Administration	72,136,846	83,583,974	94,432,460	97,629,074	101,471,486
Aid to aged persons	25,450,776	30,424,335	34,989,579	36,889,153	30,067,360
Social assistance	527,386,109	621,143,192	698,607,841	888,894,548	1,110,485,746
Child welfare	66,016,702	83,927,614	104,349,121	135,066,344	139,585,362
Labour relations, industrial conciliation and arbitration	10,893,111	12,251,617	26,071,837	28,662,406	22,104,511
Total Health and Social Services	**2,015,892,231**	**2,503,708,264**	**2,898,735,753**	**3,418,689,766**	**3,889,616,383**

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31—Continued

	1980	1981	1982	1983	1984
	$ (Unaudited)	$	$	$	$
Recreation and Cultural Services—					
Archives, art galleries, museum and libraries	13,469,498	17,531,068	19,087,840	15,575,039	17,518,399
Parks, beaches and other recreational areas	41,760,790	46,398,233	46,899,806	33,641,376	31,060,092
Physical culture	6,848,744	7,624,107	4,217,607	3,136,070	3,637,659
Other	7,900,701	6,064,750	5,969,060	4,996,370	4,276,696
Total Recreation and Cultural Services	**69,979,733**	**77,618,158**	**76,174,313**	**57,348,855**	**56,492,846**
Education—					
Administration	6,699,475	7,599,854	8,612,075	13,912,306	11,807,745
Schools operated by local authorities—					
Operating grants	433,310,297	465,827,304	530,152,224	585,253,642	631,202,171
Home-owner grants (school-levy portion)	203,736,926	216,220,230	224,936,772	232,451,581	236,742,485
Aids and services	18,201,105	33,532,447	36,442,753	26,181,430	24,991,830
Universities, colleges, vocational and other schools	466,619,214	511,329,878	632,132,805	685,092,916	698,050,834
Independent schools	9,565,835	10,841,810	13,224,545	17,154,073	37,884,309
Education of the handicapped	2,748,740	3,537,955	8,061,693	5,316,646	5,098,579
Teachers' pensions and unemployment insurance	48,824,249	69,046,446	96,385,037	103,210,207	104,792,441
Total Education	**1,189,705,841**	**1,317,935,924**	**1,549,947,904**	**1,668,572,801**	**1,750,570,394**
Natural Resource and Primary Industries—					
Fish and game	19,660,930	15,262,230	16,294,798	16,108,804	16,717,968
Forests (including fire suppression)	163,635,360	183,515,133	229,389,679	241,260,813	211,967,116
Lands-settlement and agriculture	59,901,882	100,523,937	177,684,905	145,407,337	142,669,629
Minerals and mines	12,312,270	20,822,162	22,888,474	18,662,329	15,609,667
Water resources	30,307,907	34,414,297	39,541,621	33,725,773	49,577,386
Other	16,527,817	8,360,472	1,745,750		
Total Natural Resource and Primary Industries	**302,346,166**	**362,898,231**	**487,545,227**	**455,165,056**	**436,541,766**
Trade and Industrial Development	**53,119,186**	**77,394,999**	**86,331,138**	**57,504,908**	**54,169,621**
Housing—					
Home-owner grants (nonschool-levy portion)	23,203,073	25,337,139	26,075,767	25,766,231	26,304,721
Home-acquisition grants	18,332,750	25,587,784	21,372,090	22,116,318	23,560,828
Renters' grants	15,293,456	21,688,625	21,627,785	22,044,034	467,247
Other	35,441,294	45,163,988	44,377,392	50,569,759	36,971,277
Total Housing	**92,270,573**	**117,777,536**	**113,453,034**	**120,496,342**	**87,304,073**
Aid to Local Government—					
Grants in aid of local government	176,289,842	218,483,744	264,733,057	212,557,750	215,796,116
Transit subsidy	25,136,184	72,853,435	89,757,666	86,408,473	84,188,223
Planning and development	2,582,839	3,136,542	3,677,394	4,659,742	4,587,798
University Endowment Lands	3,006,266	2,538,173	3,143,002	3,569,309	3,339,346
Total Aid to Local Government	**207,015,131**	**297,011,894**	**361,311,119**	**307,195,274**	**307,911,483**
Interest on Public Debt	**21,681,023**	**19,299,398**	**16,917,773**	**28,329,459**	**112,594,092**

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31—Continued

	1980	1981	1982	1983	1984
	$	$	$	$	$
Other Expenditure—	(Unaudited)				
Provincial Emergency Program	7,778,953	9,755,561	8,613,767	5,761,926	5,667,572
Special Employment Program	25,039,282	25,204,041	15,035,795	45,977,727	39,381,454
Interest on deposits and revenue refunds	8,759,964	13,920,532	17,766,471	1,552,448	898,997
Power subsidy	3,221,491				
Lottery Fund grants	11,563,565	11,634,227	16,132,831	28,658,227	56,761,841
Crown corporation grants and other payments	9,237,020	21,838,889	53,358,895	10,000,000	46,228,520
British Columbia Resources Investment Corporation					
—Revaluation adjustment		22,004,858			
—Donation of investment			25,019,744		
—Share distribution to British Columbia residents	106,326,693				
Transfer of property to British Columbia Buildings Corporation			5,918,571	20,012,926	392,104
Sundry	938,419	393,000	3,276,675	597,500	1,439,707
Total Other Expenditure	**172,865,387**	**104,751,108**	**145,122,749**	**112,560,754**	**150,770,195**
Total Combined Expenditure	**5,162,963,812**	**6,059,459,587**	**7,087,470,147**	**7,513,294,767**	**8,363,850,271**
Reconciliation with Summaries of Expenditure—					
General Fund	5,351,686,182	6,278,937,580	6,868,665,092	7,469,667,609	8,273,877,944
Less transfers to Special Funds	(392,967,816)	(520,549,982)	(296,399,794)	(266,593,348)	(251,364,058)
Special Funds	204,245,446	313,732,753	577,973,330	1,715,950,836	1,018,603,734
Less transfers to General Fund		(12,660,764)	(62,768,481)	(1,405,730,330)	(677,267,349)
	5,162,963,812	**6,059,459,587**	**7,087,470,147**	**7,513,294,767**	**8,363,850,271**

SCHEDULE OF SPECIAL FUNDS TRANSACTIONS AND BALANCES FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	Balance March 31, 1983[3]	Revenue and Transfers[2]	Expenditures and Transfers[1]	Balance March 31, 1984[3]
Perpetual Funds—				
British Columbia Cultural Fund—	$	$	$	$
Capital Account	20,000,000			20,000,000
Current Account	481,018	1,603,703	1,552,366	532,355
First Citizens' Fund—				
Capital Account	25,000,000			25,000,000
Current Account	1,969,667	2,001,235	2,724,330	1,246,572
Physical Fitness and Amateur Sports Fund—				
Capital Account	20,000,000			20,000,000
Current Account	1,168,953	1,611,666	2,130,389	650,230
	68,619,638	5,216,604	6,407,085	67,429,157
Other Funds—				
Farm Income Assurance Fund[2,3]				
Contributed reserve	9,674,624			9,674,624
Operating balance	(11,573,095)	64,112,130	58,851,955	(6,312,920)
Habitat Conservation Fund	96,223	1,775,435	750,458	1,121,200
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund[2]	19,866,042	12,122,506	6,061,253	25,927,295
Lottery Fund	27,913,765	60,021,992	58,491,446	29,444,311
Resource Revenue Stabilization Fund[1]		677,267,349	677,267,349	
Revenue Sharing Fund[2]	30,838,552	210,000,000	210,710,607	30,127,945
Miscellaneous Statutory Accounts	63,581		63,581	
	76,879,692	1,025,299,412	1,012,196,649	89,982,455
Total Special Funds	**145,499,330**	**1,030,516,016**	**1,018,603,734**	**157,411,612**

---

[1] Special Fund expenditures include amounts transferred as revenue to the General Fund as follows:

All receipts of the Resource Revenue Stabilization Fund were transferred to the General Fund by order of the Lieutenant Governor in Council under section 4 of the *Resources Revenue Stabilization Fund Act*.

[2] Special Fund revenues include amounts transferred as expenditures from the General Fund as follows:

Farm Income Assurance Fund—$31,843,481.

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund—$9,520,577.

Revenue Sharing Fund—$210,000,000.

[3] Balance of the Farm Income Assurance Fund has been separated into its components of a contributed reserve for stabilization account and operating or current account balance. The contributed reserve represents the remains of advances made by the Provincial government to the Fund to cover short term deficits of individual programs.

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS FOR THE FISCAL YEAR

Ministry	Salaries and Wages	Travel	Services	Utilities, Materials and Supplies
	$	$	$	$
Legislation	2,518,131	13,730	3,855,044	970,549
Auditor General	2,394,733	203,808	171,077	66,708
Ombudsman	1,118,880	50,591	186,134	67,638
Premier's Office	399,151	71,771	10,091	96,099
Agriculture and Food	15,383,897	1,371,436	1,699,681	1,105,699
Attorney General	132,948,463	4,512,509	101,951,430	15,241,514
Consumer and Corporate Affairs	12,560,267	420,844	2,276,986	706,955
Education	13,724,974	396,056	9,153,364	14,773,942
Energy, Mines and Petroleum Resources	11,272,765	836,149	4,206,029	668,466
Environment	42,535,214	3,242,495	9,319,585	4,425,387
Finance	31,107,645	1,007,783	14,252,598	3,826,777
Forests	111,082,625	3,482,301	31,469,106	19,046,991
Health	193,817,942	4,241,368	28,718,341	24,046,431
Human Resources	124,913,437	3,444,227	107,786,755	7,557,780
Industry and Small Business Development	6,323,787	529,021	2,778,369	323,686
Intergovernmental Relations	1,444,847	100,160	111,301	367,900
Labour	22,576,289	1,732,804	3,775,869	916,622
Lands, Parks and Housing	33,074,382	1,094,102	3,440,410	7,101,031
Municipal Affairs	3,473,010	165,668	345,304	122,722
Provincial Secretary and Government Services	39,611,344	1,203,660	30,640,699	20,555,687
Tourism	2,973,833	265,883	2,456,329	391,126
Transportation and Highways	175,499,305	7,397,118	13,138,794	103,016,706
Universities, Science and Communications	3,133,409	101,041	199,472	163,618
Other—				
Employment Development Act, Sec. 1	14,143,236	1,757,278	19,401,503	12,354,579
Medical Services Act, Sec. 12				
Less: Transfers to Special Funds				
Special Funds	660,161	64,598	1,157,561	243,616
Less: Transfers to General Fund				
Combined Expenditure	998,691,727	37,706,401	392,501,832	238,158,229
Comparative—1983 Combined Expenditure	1,009,922,949	42,602,346	381,727,186	235,781,462

---

[1] Transfers to Special Funds of $251,364,058 include Agriculture (Farm Income Assurance) $31,843,481, Municipal Affairs (Revenue Sharing Fund) $210,000,000, and Industrial Development Subsidiary Agreement Loan Repayment Revolving $9,520,577.

[2] Transfer to the General Fund of $677,267,349 is composed of revenue from the Resource Revenue Stabilization Fund.

EXPENDITURE BY OBJECTS OF EXPENDITURE CLASSIFICATION (GROUPED) ENDED MARCH 31, 1984

Acquisition of Physical Assets $	Rentals $	Grants, Contributions and Subsidies $	Other Expenditures $	*Less:* Recoveries $	Total Expenditures $
56,195	47,779	87,400	63,872		7,612,700
11,144	210,001	5,000			3,062,471
	194,996				1,618,239
			213		577,325
123,458	4,934,825	17,308,221	38,364,714[1]	(1,856,131)	78,435,800
1,379,886	59,029,840	20,352,362	3,067,229	(5,812,892)	332,670,341
	2,280,696	108,000	105,834	(1,857)	18,457,725
1,187,803	3,298,353	2,055,005,207	1,447,537	(723,463,259)	1,375,523,977
58,651	2,214,411	7,474,269	31,853,062	(36,357,864)	22,225,938
7,351,804	13,485,639	1,414,791	109,808	(1,653,674)	80,231,049
73,440	6,060,564	77,048,904	198,288,520	(91,536,602)	240,129,629
5,022,116	45,074,024	1,926,885	427,619	(2,276,875)	215,254,792
1,600,000	37,701,381	2,151,499,180	8,292,783	(14,636,927)	2,435,280,499
733,188	30,859,279	1,103,448,401	1,142,975	(2,504,991)	1,377,381,051
	1,250,527	100,732,080[1]	358,947		112,296,417
	62,496	45,000	52,142		2,183,846
193,621	3,132,956	7,817,054	13,465,816	(1,289,406)	52,321,625
1,967,165	5,921,457	37,815,279	20,699,162	(1,625,830)	109,487,158
	551,808	4,863,754	210,087,760[1]	(1,574)	219,608,452
243,015	14,635,061	7,240,413	164,344,255	(29,311,621)	249,162,513
	902,524	716,175	84,781	(1,807,306)	5,983,345
110,476,839	107,450,563	57,200,318	472,736	(12,950,948)	561,701,431
39,455	29,291,075	365,649,846	8,426,392	(4,197,815)	402,806,493
161,711,524	15,814,731	25,147,347	1,257	(10,521,313)	239,810,142
		130,054,986			130,054,986
			(251,364,058)[1]		(251,364,058)
36,276	335,893	273,861,455	742,244,449	(275)	1,018,603,734
			(677,267,349)[2]		(677,267,349)
292,265,580	384,740,879	6,446,822,327	514,770,456	(941,807,160)	8,363,850,271
185,570,556	317,165,213	5,917,706,091	555,705,855	(1,132,886,891)	7,513,294,767

SCHEDULE OF RESOURCE REVENUE STABILIZATION FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Estimated	Source		Revenue	
$		$	$	$
	Petroleum and Natural Gas:			
45,000,000	British Columbia Petroleum Corporation	166,230,913		
49,000,000	Permits and Fees	70,380,793		
85,000,000	Petroleum and Natural Gas Royalties	96,652,028		
179,000,000			333,263,734	
	Minerals:			
—	Mining Tax	1,656,635		
—	Mineral Resource Tax	(1,537,382)		
15,000,000	Mineral Land Tax	15,940,321		
11,000,000	Coal, Minerals and Metals Royalties	8,944,758		
8,000,000	Miscellaneous Mining Receipts	6,612,387		
34,000,000			31,616,719	
	Forests:			
2,500,000	Logging Tax	956,421		
113,000,000	Timber Sales[1]	103,833,898		
5,900,000	Timber Royalties	13,120,905		
6,800,000	Forest Scaling Fees	8,941,426		
2,800,000	Miscellaneous Forest Receipts	4,042,955		
131,000,000			130,895,605	
172,000,000	**Water Rentals and Recording Fees**		171,995,181	
9,600,000	***Wildlife Act*—Fees and Licences**		9,496,110	
181,600,000	**Revenue of the Resource Revenue Stabilization Fund**			677,267,349
525,600,000	**Transfer to General Fund**			677,267,349
—	**Balance of Fund**			—

---

[1] Timber sales are net of stumpage offsets allowed under section 88 of the *Forest Act*—$62,594,705 (Estimates $59,000,000).

SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Estimated	Source	Revenue		
$	**Taxation Revenue:**	$	$	$
1,877,000,000	Personal Income[1]		1,818,815,006	
226,000,000	Corporation Income[1]		309,470,082	
1,225,000,000	Social Service		1,201,338,425	
375,000,000	Gasoline		370,554,377	
45,000,000	Motive Fuel Use		50,513,372	
132,000,000	Tobacco		138,450,501	
87,000,000	Corporation Capital		85,782,350	
39,000,000	Property (rural areas)		36,789,104	
23,000,000	Insurance Premium		20,920,174	
25,000,000	Hotel Room		23,215,930	
8,000,000	Horse Racing		7,701,216	
—	Succession and Gift		(99,762)	
4,062,000,000	**Total Taxation Revenue**			4,063,450,775
	Natural Resource Revenue:			
525,[illegible]0,000	Transfer from the Resource Revenue Stabilization Fund[2]			677,267,349
	Other Revenue:			
	Sales and Services:			
30,000,000	Land Registry Fees	31,035,564		
27,000,000	Real Estate Earnings of the Crown Land Account	18,907,044		
12,500,000	Medicare Services Recoveries	10,604,075		
6,650,000	Motor Vehicle Lien and Search Fees	6,878,726		
5,000,000	Ambulance Service	4,659,878		
4,400,000	Ferry Revenue	4,168,508		
2,200,000	Sheriffs' Fees	2,114,373		
1,950,000	Property Tax Collection Fees	2,028,840		
1,600,000	Vital Statistics Fees	1,195,200		
1,200,000	Hearing Aid Equipment	1,169,694		
700,000	Sales of Maps and Airphotos	479,378		
—	Management Fees	1,075,866		
—	University Endowment Lands Revenue	570,964		
4,900,000	Miscellaneous Sales and Services	6,970,281		
98,100,000			91,858,391	
	Licences and Permits:			
108,000,000	Motor Vehicle Licences and Permits (*See* note 13)	39,827,653		
15,400,000	Liquor Licensing Branch—Permits and Fees	14,385,538		
7,000,000	Companies Branch	7,354,634		
5,000,000	Safety Inspecting Fees	4,069,261		
4,500,000	Law Stamps	3,938,380		
3,300,000	Camp-site Permits and Park Use	2,997,226		
2,600,000	*Fire Services Act*—Fees, etc.	3,969,398		
2,500,000	Insurance, Brokers and Real Estate	1,647,811		
1,300,000	Agricultural Licences	1,035,612		
1,000,000	Trade and Dealer Licences	798,716		
900,000	Mobile Home Registry	683,547		
4,500,000	Miscellaneous Licences and Permits	2,793,777		
156,000,000			83,501,553	
64,500,000	Interest from Investments		68,843,829	

SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

Estimated	Source		Revenue	
$	**Other Revenue**—Continued	$	$	$
	Miscellaneous:			
18,000,000	Fines and Penalties	16,395,065		
	Institutional Maintenance Receipts:			
12,000,000	Maintenance of Children	11,308,078		
6,500,000	Other Maintenance Receipts	2,909,430		
8,700,000	Insurance Claim Receipts	9,006,337		
31,800,000	Other Miscellaneous Revenue	35,472,193		
1,000,000	Municipal Share of Joint Service Program	3,876,161		
78,000,000			78,967,264	
	Non-recurring Recoveries:			
	British Columbia Harbours Board—Sale of Assets	24,826,900		
	British Columbia Development Corporation—return of trust assets	25,293,595		
	Pier B.C. Development Board Ltd.—Windup	2,900,000		
	Sale of Property to British Columbia Buildings Corporation	288,652		
	Recovery of ferry refit costs	854,658		
	Other	110,265		
—			54,274,070	
396,600,000	**Total Other Revenue**			377,445,107
	Contributions From Government Enterprises:			
355,000,000	Liquor Distribution Branch[3]		351,525,246	
—	British Columbia Systems Corporation		19,045	
355,000,000	**Total Contributions from Government Enterprises**			351,544,291
	Contributions From the Federal Government:			
793,000,000	Established Programs Financing	928,536,000		
490,000,000	Canada Assistance Plan	543,710,297		
—	Fiscal Stabilization Program (*see* Note 17)	139,000,000		
55,000,000	Adult Occupational Training	75,748,478		
15,000,000	Economic Development	20,593,417		
5,000,000	*Public Utilites Income Tax Transfer Act*	4,725,987		
15,000,000	Transportation and Highways	14,228,760		
2,500,000	Statutory Subsidies	2,515,831		
20,000,000	Reciprocal Taxation Agreement	16,315,000		
36,500,000	Other Payments	27,306,893		
1,432,000,000	**Total Contributions from the Federal Government**			1,772,680,663
6,771,200,000	**General Fund Revenue**			7,242,388,185

Revenue by source is reported after the deduction of amounts considered uncollectible. These amounts totalled $19.940,542 in 1983/84 and were comprised of reductions of Taxation $14,295,962, Natural Resources $169,059, Contributions from Federal Government $169,392, Other $5,306,129.

[1] Personal and Corporation income tax revenues are recorded after reduction for tax credits of $3,264,571 and $14,870,673 respectively. Taxes are reduced for the payment of foreign tax, logging tax, political contributions, personal income tax, and royalty rebates.

[2] Natural resource revenue is paid into the Resource Revenue Stabilization Fund. In 1983/84 all revenue received by this Fund was transferred to the General Fund.

[3] The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for differences in the accounting policies of the Branch from those of the Government. Revenue of $351,525,246 is comprised of gross revenue of $912,029,059 less cost of merchandise sold and operating expenses of $562,510,486 and accounting policy adjustments which add back $701,217 for the decrease in value of fixed assets and $1,305,156 for accrued employee benefits. (Refer to Section G of the Public Accounts for complete financial statements of the Branch.)

SCHEDULE OF GENERAL FUND EXPENDITURE BY MINISTRY SHOWING EXPENDITURE COMPARED WITH MAIN ESTIMATES AND OTHER AUTHORIZATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	Total Appropriations				
Ministry	Estimated $	Other Authorizations $	Total $	Actual Expenditures $	Net Under Expenditures $
Legislation	7,610,112	2,588	7,612,700	7,612,700	
Auditor General	3,151,560		3,151,560	3,062,471	89,089
Ombudsman	1,618,744		1,618,744	1,618,239	505
Premier's Office	660,799		660,799	577,325	83,474
Agriculture and Food	81,668,594	(2,112,421)	79,556,173	78,435,800	1,120,373
Attorney General	330,153,115	4,912,502	335,065,617	332,670,341	2,395,276
Consumer and Corporate Affairs	19,107,135		19,107,135	18,457,725	649,410
Education	1,406,702,670	1,200,000	1,407,902,670	1,375,523,977	32,378,693
Energy, Mines and Petroleum Resources	25,582,377	188,522	25,770,899	22,225,938	3,544,961
Environment	82,906,639	3,450,693	86,357,332	80,231,049	6,126,283
Finance	333,525,315	1,209,590	334,734,905	240,129,629	94,605,276
Forests	242,616,350	578	242,616,928	215,254,792	27,362,136
Health	2,450,048,847	2,205,476	2,452,254,323	2,435,280,499	16,973,824
Human Resources	1,368,272,892	11,540,000	1,379,812,892	1,377,381,051	2,431,841
Industry and Small Business Development	140,917,429	(3,899,690)	137,017,739	112,296,417	24,721,322
Intergovernmental Relations	2,423,087	2,004	2,425,091	2,183,846	241,245
Labour	58,899,343	18,936	58,918,279	52,321,625	6,596,654
Lands, Parks and Housing	100,270,328	14,326,808	114,597,136	109,487,158	5,109,978
Municipal Affairs	220,916,359		220,916,359	219,608,452	1,307,907
Provincial Secretary and Government Services	259,810,124	8,524	259,818,648	249,162,513	10,656,135
Tourism	5,942,086	359,089	6,301,175	5,983,345	317,830
Transportation and Highways	569,114,840		569,114,840	561,701,431	7,413,409
Universities, Science and Communications	389,382,555	20,900,000	410,282,555	402,806,493	7,476,062
Other	245,000,000	130,054,986	375,054,986	369,865,128	5,189,858
	8,346,301,300[1]	184,368,185	8,530,669,485	8,273,877,944	256,791,541

---

[1]

Main Estimates Voted	8,055,771,800
Special Accounts Estimate	290,529,500
	8,346,301,300
Net Voted Financing Transactions Estimate	30

SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations	Total		
		$	$	$	$	$
	Legislation					
1	Legislation	**7,610,112**				
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 64)		**2,588**	**7,612,700**	**7,612,700**	
	Auditor General					
2	Auditor General	**3,151,560**		**3,151,560**	**3,062,471**	**89,089**
	Ombudsman					
3	Office of the Ombudsman	**1,618,744**		**1,618,744**	**1,618,239**	**505**
	Premier's Office					
4	Premier's Office	**660,799**		**660,799**	**577,325**	**83,474**
	Ministry of Agriculture and Food					
5	Minister's Office	175,590		175,590	140,418	35,172
6	Ministry Operations	78,200,677				
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(2,700,000)	75,500,677	74,666,527	834,150
7	Milk Board	263,285		263,285	252,032	11,253
8	Provincial Agricultural Land Commission	715,042		715,042	711,230	3,812
	Statutory—					
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock improvement		30,030	30,030	30,030	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—Crop insurance (*see* B 51 for detail)		526,022	526,022	526,022	
		79,354,594	(2,143,948)	77,210,646	76,326,259	884,387
	Special Accounts—					
	Livestock Protection Act (R.S.B.C. 1979, chap. 245, sec. 14)	14,000	9,062	23,062	23,062	
	Farm Product Industry Act (R.S.B.C. 1979, chap. 124, sec. 16)	2,300,000		2,300,000	2,064,014	235,986
	Agricultural Credit Act (R.S.B.C. 1979, chap. 202, sec. 5)		22,465	22,465	22,465	
		81,668,594	**(2,112,421)**	**79,556,173**	**78,435,800**	**1,120,373**

	Ministry of Attorney General					
9	Minister's Office	185,732		185,732	180,959	4,773
10	Administration and Support Services	65,728,532				
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		631,486	66,360,018	66,360,018	
11	Superior and County Judiciary	1,894,887				
	Supplement—Special Warrant No. 7		150,000	2,044,887	1,879,918	164,969
12	Provincial Judiciary	9,078,651		9,078,651	8,737,866	340,785
13	Police Services	72,599,391				
	Supplement—Special Warrant No. 7		600,000	73,199,391	72,400,519	798,872
14	Court Services	42,906,470		42,906,470	42,882,998	23,472
15	Corrections	79,176,813		79,176,813	79,171,190	5,623
16	Legal Services to Government	9,821,996		9,821,996	9,076,168	745,828
17	Criminal Justice	15,053,323		15,053,323	15,046,568	6,755
18	Statutory Services, Boards and Commissions	33,660,320				
	Supplement—Special Warrant No. 7		500,000			
	Statutory—*Criminal Injury Compensation Act* (R.S.B.C. 1979, chap. 83, sec. 2 (5))		1,591,308	35,751,628	35,485,779	265,849
	Statutory—*Indian Cut-off Lands Disputes Act* (S.B.C. 1982, chap. 50, sec. 5)—Okanagan, Squamish and Westbank		1,439,708	1,439,708	1,439,708	
		330,106,115	4,912,502	335,018,617	332,661,691	2,356,926
	Special Account—*Land Title Act* (R.S.B.C. 1979, chap. 219, sec. 274)	47,000		47,000	8,650	38,350
		330,153,115	**4,912,502**	**335,065,617**	**332,670,341**	**2,395,276**
	Ministry of Consumer and Corporate Affairs					
19	Minister's Office	184,197		184,197	181,569	2,628
20	Ministry Operations	18,922,938		18,922,938	18,276,156	646,782
		19,107,135		**19,107,135**	**18,457,725**	**649,410**
	Ministry of Education					
21	Minister's Office	207,010		207,010	149,479	57,531
22	Management Operations and Educational Finance	24,383,227		24,383,227	23,722,286	660,941
23	Public Schools Education	1,040,531,959		1,040,531,959	1,009,969,201	30,562,758
24	Post Secondary Colleges and Institutes	319,463,135		319,463,135	318,794,894	668,241
25	Independent Schools	22,117,339		22,117,339	21,688,117	429,222
	Statutory—					
	Education (Interim) Finance Act (S.B.C. 1982, chap. 2, sec. 20(6))		1,200,000	1,200,000	1,200,000	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (*see* B 51 for detail)					
26	Voted Financing Transactions (Rural Residential School Property Tax)					
		1,406,702,670	**1,200,000**	**1,407,902,670**	**1,375,523,977**	**32,378,693**

SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations	Total		
		$	$	$	$	$
	Ministry of Energy, Mines and Petroleum Resources					
27	Minister's Office	173,868		173,868	129,282	44,586
28	Resource Management Program	20,353,252		20,353,252	18,420,837	1,932,415
29	British Columbia Utilities Commission	1,555,257		1,555,257	1,484,817	70,440
30	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	3,500,000		3,500,000	2,002,480	1,497,520
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c))—Interest on revenue refunds		97,340	97,340	97,340	
	Mines Act (S.B.C. 1980, chap. 28, sec. 15 (2))—Mine improvement		2,355	2,355	2,355	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (*see* B 51 for detail)					
		25,582,377	99,695	25,682,072	22,137,111	3,544,961
	Special Account—Energy Development—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 4)		88,827	88,827	88,827	
		25,582,377	**188,522**	**25,770,899**	**22,225,938**	**3,544,961**
	Ministry of Environment					
31	Minister's Office	164,475		164,475	52,869	111,606
32	Resource and Environmental Management	79,212,164		79,212,164	76,260,348	2,951,816
33	Emergency Assistance	3,530,000		3,530,000	467,139	3,062,861
	Statutory—					
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2)—Flood costs		2,783,564	2,783,564	2,783,564	
	Emergency Program Act (R.S.B.C. 1979, chap. 106, sec. 16)—Purchase of property subject to hazard		663,327	663,327	663,327	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 15 (1))—Extinguishment of debt		3,802	3,802	3,802	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (*see* B 51 for detail)					
		82,906,639	**3,450,693**	**86,357,332**	**80,231,049**	**6,126,283**

	Ministry of Finance					
34	Minister's Office	172,432		172,432	156,595	15,837
35	Government Financial Support	56,128,016		56,128,016	53,847,657	2,280,359
36	Interest on the Public Debt	181,000,000		181,000,000	106,197,342	74,802,658
37	Provincial Capital Commission	363,022		363,022	362,021	1,001
38	Compensation Stabilization Program	861,845		861,845	617,449	244,396
39	Contingencies (All Ministries)	95,000,000		95,000,000	77,738,975	17,261,025
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c))—Interest on revenue refunds		801,078	801,078	801,078	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 53 (f))—Issue costs		403,116	403,116	403,116	
	Unclaimed Money Act (R.S.B.C. 1979, chap. 418, sec. 4)—Payment of claims		5,396	5,396	5,396	
40	Voted Financing Transactions (Rural Area Property Taxes and Land Tax Deferments)					
		333,525,315	**1,209,590**	**334,734,905**	**240,129,629**	**94,605,276**
	Ministry of Forests					
41	Minister's Office	143,879		143,879	137,711	6,168
42	Forest and Range Management	192,472,471		192,472,471	190,253,732	2,218,739
43	Fire Suppression Program	50,000,000		50,000,000	24,862,771	25,137,229
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c))—Interest on revenue refunds		578	578	578	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (*see* B 51 for detail)					
		242,616,350	**578**	**242,616,928**	**215,254,792**	**27,362,136**
	Ministry of Health					
44	Minister's Office	182,438		182,438	160,696	21,742
45	Management Operations	66,569,430		66,569,430	63,154,035	3,415,395
46	Medical Services Commission	526,713,581				
	Statutory—*Medical Services Act* (R.S.B.C. 1979, chap. 255, sec. 12)		2,205,476	528,919,057	528,919,057	
47	Preventive and Community Health Care Services	158,801,506		158,801,506	145,976,642	12,824,864
48	Institutional Services	1,697,781,892		1,697,781,892	1,697,070,069	711,823
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (*see* B 51 for detail)					
		2,450,048,847	**2,205,476**	**2,452,254,323**	**2,435,280,499**	**16,973,824**

SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

Vote No.	Description	Total Appropriations: Estimated	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	Ministry of Human Resources					
49	Minister's Office	195,191		195,191	176,351	18,840
50	Ministry Programs	1,281,477,701				
	Supplement—Special Warrant No. 8		11,540,000	1,293,017,701	1,293,016,477	1,224
51	Transit Services	86,600,000		86,600,000	84,188,223	2,411,777
		1,368,272,892	**11,540,000**	**1,379,812,892**	**1,377,381,051**	**2,431,841**
	Ministry of Industry and Small Business Development					
52	Minister's Office	158,426		158,426	151,861	6,565
53	Ministry Operations	68,112,503				
	Supplement—Special Warrant No. 6		1,000,000			
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83)—Transfer to Ministry of Universities, Science and Communications		(4,900,000)	64,212,503	41,094,236	23,118,267
54	British Columbia Railway—Historic Debt	70,000,000		70,000,000	70,000,000	
	Statutory—*Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78)—Medical expenses, London, England		310	310	310	
55	Voted Financing Transactions (Travel Industry Development Subsidiary Agreement)					
		138,270,929	(3,899,690)	134,371,239	111,246,407	23,124,832
	Special Account—North East Coal Development—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 6)	2,646,500		2,646,500	1,050,010	1,596,490
		140,917,429	**(3,899,690)**	**137,017,739**	**112,296,417**	**24,721,322**
	Ministry of Intergovermental Relations					
56	Minister's Office	117,775		117,775	112,085	5,690
57	Intergovernmental Relations	2,305,312		2,305,312	2,069,757	235,555
	Statutory—*Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78)—Medical expenses, London, England		2,004	2,004	2,004	
		2,423,087	**2,004**	**2,425,091**	**2,183,846**	**241,245**

	Ministry of Labour					
58	Minister's Office	182,042		182,042	177,061	4,981
59	Ministry Operations	56,023,326		56,023,326	49,431,653	6,591,673
60	Boards and Agencies	2,693,975				
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		18,936	2,712,911	2,712,911	
		58,899,343	**18,936**	**58,918,279**	**52,321,625**	**6,596,654**
	Ministry of Lands, Parks and Housing					
61	Minister's Office	176,639		176,639	129,708	46,931
62	Ministry Operations	63,038,679		63,038,679	59,198,623	3,840,056
63	Ministry Enterprises	10		10		10
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (*see* B 51 for detail)					
		63,215,328		63,215,328	59,328,331	3,886,997
	Special Accounts—					
	Crown Land—*Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7)	16,700,000	6,278,761	22,978,761	22,978,761	
	Provincial Home Acquisition—*Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21)	18,000,000	8,048,047	26,048,047	26,048,047	
	University Endowment Land Act (R.S.B.C. 1979, chap. 420, sec. 3)	2,355,000		2,355,000	1,132,019	1,222,981
		100,270,328	**14,326,808**	**114,597,136**	**109,487,158**	**5,109,978**
	Ministry of Municipal Affairs					
64	Minister's Office	161,468		161,468	156,901	4,567
65	Operations and Administration	9,349,891		9,349,891	8,866,860	483,031
66	Municipal Revenue Sharing	210,000,000		210,000,000	210,000,000	
		219,511,359		219,511,359	219,023,761	487,598
	Special Account—Downtown Revitalization—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 2)	1,405,000		1,405,000	584,691	820,309
		220,916,359		**220,916,359**	**219,608,452**	**1,307,907**

SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

Vote No.	Description	Total Appropriations Estimated	 Other Authorizations	 Total	Actual Expenditure	Net Under Expenditure
		$	$	$	$	$
	Ministry of Provincial Secretary and Government Services					
67	Minister's Office	197,095		197,095	172,227	24,868
68	Provincial Secretary and Government Services	41,611,053		41,611,053	40,063,190	1,547,863
69	Government Information Services	17,861,018		17,861,018	13,704,565	4,156,453
70	Culture, Heritage and Recreation	17,843,737		17,843,737	17,201,643	642,094
71	Government Personnel, Pensions and Employee Benefits Administration	13,052,221		13,052,221	11,618,373	1,433,848
72	Pensions and Employee Benefits Contributions	167,183,000		167,183,000	165,518,708	1,664,292
	Statutory—					
	Public Sector Restraint Act (S.B.C. 1983, chap. 26, sec. 7 (6))					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (*see* B 51 for detail)		8,219	8,219	8,219	
		257,748,124	8,219	257,756,343	248,286,925	9,469,418
	Special Accounts—					
	Barkerville Historic Park Development—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 1)	526,000	305	526,305	526,305	
	Provincial Computerization of Libraries—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 7)	1,536,000		1,536,000	349,283	1,186,717
		259,810,124	**8,524**	**259,818,648**	**249,162,513**	**10,656,135**
	Ministry of Tourism					
73	Minister's Office	132,564		132,564	130,524	2,040
74	Operations Services	3,811,088				
	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))		335,380	4,146,468	4,146,468	
75	Marketing Services	1,998,434		1,998,434	1,682,644	315,790
	Statutory—*Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78)—Medical expenses, London, England and California, U.S.A.		23,709	23,709	23,709	
		5,942,086	**359,089**	**6,301,175**	**5,983,345**	**317,830**

	Ministry of Transportation and Highways					
76	Minister's Office	200,936		200,936	162,650	38,286
77	Administration and Services Department	9,035,729		9,035,729	8,121,227	914,502
78	Highway Operations Department	468,289,850		468,289,850	463,864,022	4,425,828
79	Hydro Development—Highways	10		10		10
80	Motor Vehicle Department	25,400,685		25,400,685	25,294,846	105,839
81	Motor Carrier Commission and Branch	1,258,273		1,258,273	1,113,848	144,425
82	Transportation Policy Department	5,721,481		5,721,481	4,275,816	1,445,665
83	Air Services Branch	4,385,176		4,385,176	4,047,690	337,486
84	Crown Corporation Assistance	54,822,700		54,822,700	54,821,332	1,368
		569,114,840		**569,114,840**	**561,701,431**	**7,413,409**
	Ministry of Universities, Science and Communications					
85	Minister's Office	119,840		119,840	110,421	9,419
86	Ministry Operations	8,641,343				
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83)—Transfer from Ministry of Industry and Small Business Development		4,900,000	13,541,343	10,372,005	3,169,338
87	Government Telecommunications Services	27,226,886		27,226,886	26,781,493	445,393
88	Universities	353,394,486		353,394,486	349,542,574	3,851,912
	Statutory—*University of Victoria Special Appropriation Act, 1984* (S.B.C. 1984, chap. 2, sec. 1)		16,000,000	16,000,000	16,000,000	
		389,382,555	**20,900,000**	**410,282,555**	**402,806,493**	**7,476,062**
	Other—					
	Employment Development Act (S.B.C. 1983, chap. 15, sec. 1)	245,000,000		245,000,000	239,810,142	5,189,858
	Medical Services Act (R.S.B.C. 1979, chap. 255, sec. 12)		130,054,986	130,054,986	130,054,986	
		245,000,000	**130,054,986**	**375,054,986**	**369,865,128**	**5,189,858**
	Total, General Fund Expenditure	**8,346,301,300**	**184,368,185**	**8,530,669,485**	**8,273,877,944**	**256,791,541**

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF GUARANTEED DEBT
FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Debt of municipalities and other local governments, Provincial Crown corporations and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

	1984			1983
	Gross Outstanding[2]	Net Sinking Funds[2]	Net Outstanding	Net Outstanding
	$	$	$	$
Municipalities and other local governments—				
(1) Guarantees authorized pursuant to the *School Act*, sec. 232 (principally funded)	1,314,232,866			
Less: held by British Columbia School Districts Capital Financing Authority	(1,314,232,866)			
	—			
(2) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9	27,602,601			
Less: held by British Columbia Educational Institutions Capital Financing Authority	(27,602,601)			
	—			
(3) Guarantees authorized pursuant to the *Hospital District Act*, sec. 41	748,479,869			
Less: held by British Columbia Regional Hospital Districts Financing Authority	(748,479,869)			
	—			
(4) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3 (serials)	8,795,003		8,795,003	14,892,573
(5) Guarantees authorized pursuant to the *Municipal Act*, part 25, sec. 854, debentures (principally serials)	24,849,056	8,615,915	16,233,141	17,387,901
(6) Greater Vancouver Sewerage and Drainage District debentures (some serials)	10,345,080	10,345,080	—	
Subtotal, municipalities and other local governments	43,989,139	18,960,995	25,028,144	32,280,474
Government services—				
(7) Guarantees authorized pursuant to the *British Columbia Buildings Corporation Act*, sec. 13[1]—				
Debentures — funded	523,526,635	21,863,088	501,663,547	488,013,451
Notes — unfunded	60,052,027		60,052,027	75,272,192
(8) Guarantees authorized pursuant to the *System Act*, sec. 20[1]—				
Debentures — funded	52,912,225	1,275,277	51,636,948	51,804,419
Notes — unfunded				2,689,906
Subtotal, Government services	636,490,887	23,138,365	613,352,522	617,779,968
Health and education —				
(9) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9 —				
Debentures — funded[1]	407,814,851	22,536,010	385,278,841	310,608,785
(10) Guarantees authorized pursuant to the *Hospital District Finance Act*, sec. 9 —				
Debentures — funded[1]	939,263,656	197,470,835	741,792,821	686,799,288
(11) Guarantees authorized pursuant to the *School District Capital Finance Act*, sec. 9[1]—				
Debentures — funded	1,533,119,342	540,732,275	992,387,067	1,013,943,981
— unfunded	4,245,316		4,245,316	8,022,681
Subtotal, health and education	2,884,443,165	760,739,120	2,123,704,045	2,019,374,735
Economic development —				
(12) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3	3,494,510		3,494,510	4,249,675
(13) Guarantees authorized pursuant to the *British Columbia Cellulose Company Act*, sec. 8[1]	9,053,926		9,053,926	13,130,046
(14) Guarantees authorized pursuant to the *British Columbia Place Act, 1980*, sec. 6[1]	31,516,233		31,516,233	

(15) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1]—				
Bonds and debentures—funded	774,990,612	155,548,516	619,442,096	642,875,212
Notes—unfunded	370,205,813		370,205,813	233,775,244
Capital leases	26,759,497		26,759,497	
(16) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1]—				
Bonds and debentures	78,821,867	398,740	78,423,127	37,648,682
Notes	101,228,767		101,228,767	20,005,068
Capital leases	60,533,101		60,533,101	26,429,242
(17) Guarantees authorized pursuant to the *Development Corporation Act*, sec. 15[1], Bonds	263,949,579			
Less: held by the British Columbia Housing and Employment Development Financing Authority	(182,509,798)			
	81,439,781		81,439,781	142,934,301
Notes	62,229,003		62,229,003	
(18) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2	3,807,820		3,807,820	4,118,039
(19) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1]—				
Bonds and debentures—unfunded series	43,559,025		43,559,025	28,688,686
—notes				30,271,068
(20) Indemnities authorized pursuant to the *Financial Administration Act*, sec. 56—WLC Development Ltd.	9,225,872		9,225,872	
(21) Guarantees authorized pursuant to the *Harbour Board Act*, secs. 18 and 30.1[1]	6,607,660		6,607,660	6,226,751
(22) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6[1]—				
Bonds and debentures	189,348,698		189,348,698	6,191,788
Notes				2,012,888
(23) Guarantees authorized pursuant to the *Ministry of Transportation and Highways Act*, sec. 66, re: British Columbia Steamship Company (1975) Ltd.[1]	4,782,119		4,782,119	3,936,895
(24) Guarantees authorized pursuant to the *Petroleum Corporation Act*, secs. 10 and 12[1]	30,009,349		30,009,349	30,009,349
Subtotal, economic development	1,887,613,653	155,947,256	1,731,666,397	1,232,502,934
Utilities —				
(25) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1]—				
Bonds and debentures—funded	9,061,164,502	725,380,997	8,335,783,505	7,661,336,557
Subtotal, utilities	9,061,164,502	725,380,997	8,335,783,505	7,661,336,557
Grand total, all guaranteed debt	14,513,701,346	1,684,166,733	12,829,534,613	11,563,274,668
Less: Amounts included above held as investments by General and Special Funds	94,141,094	19,725,318	74,415,776	136,427,866
Net total, all guaranteed debt	14,419,560,252	1,664,441,415	12,755,118,837	11,426,846,802

---

[1] See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

[2] Gross outstanding debt as at March 31, 1984 includes accrued interest of $437.7 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1984.

Sinking funds comprise cash and investments recorded at amortized cost, plus accrued interest of $39 million, with the exception of item 6 which is shown at an adjusted value equivalent to the gross outstanding funded debt. The market value of these sinking fund investments was approximately $1,481 million at March 31, 1984 (1983, $1,308 million); however, these are not considered to be temporary investments. These investments are generally held until maturity, at which time the par value is realized.

The Government is directly responsible for paying 57.6 to 100 per cent of debt service costs for health and education debt through various grant formulas. In 1983/84 these contributions totalled approximately $297 million or 80 per cent of the debt service costs. The Government also pays a portion of the debt service costs of some economic development enterprises. No such contribution is made for utilities.

As a result of Government financing policies $3.4 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government ($3.9 billion) are subject to redemption on six months' notice by the Federal Minister of Finance.

Between the year end and August 15, 1984 there have been additional debt issues net of redemptions guaranteed by the Province totalling $78.6 million.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1984

PUBLIC DEBT

Public debt represents direct debt obligations of the Province of British Columbia resulting from certificates of indebtedness that have not yet become due. The Lieutenant Governor in Council authorizes the Minister of Finance to borrow money by the issue and sale of securities for the Province of British Columbia and for the purpose of lending it to Provincial Crown corporations and certain local government bodies in his capacity as fiscal agent.

I For the Purpose of the Province of British Columbia

	April 1/83	Issues	Retirements	March 31/84	Net increase or (decrease)	
					1984	1983
	$	$	$	$	$	$
Short Term Promissory Notes		95,737,500		95,737,500	95,737,500	
Treasury Bills	700,000,000	3,120,000,000	3,040,000,000	780,000,000	80,000,000	700,000,000
Province of British Columbia Notes and Bonds	183,147,790	575,000,000	26,100,000	732,047,790	548,900,000	
Total	883,147,790	3,790,737,500	3,066,100,000	1,607,785,290	724,637,500	700,000,000

Short Term Promissory Notes

Short term promissory notes are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short term promissory notes are issued under the authority of the *Financial Administration Act* and an Order of the Lieutenant Governor in Council.

Short term promissory notes (the "Notes") have the following characteristics:

—The principal amount of Notes outstanding at any time, for the purpose of both the Province of British Columbia and Fiscal Agency arrangements, is not expected to exceed $450,000,000 in Canadian funds.

—The Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.

—The Notes mature in 365 days or less.

As at March 31, 1984, $95,737,500 in Notes were outstanding. These notes mature at various dates to April 4, 1984 at an annual average interest rate of 10.2514%.

Treasury Bills

Date of Issue	Average Yield	Issues Outstanding April 1/83	Issues		Net Proceeds	Retirements	Issues Outstanding Mar. 31/84
			Par Value	Discount			
	%	$	$	$	$	$	$
January 5, 1983	9.67	50,000,000				50,000,000	
January 12, 1983	9.48	50,000,000				50,000,000	
January 19, 1983	9.63	50,000,000				50,000,000	
January 26, 1983	9.70	50,000,000				50,000,000	
February 2, 1983	9.83	50,000,000				50,000,000	

February 9, 1983	9.61	50,000,000				50,000,000
February 16, 1983	9.15	50,000,000				50,000,000
February 23, 1983	9.27	50,000,000				50,000,000
March 2, 1983	9.17	60,000,000				60,000,000
March 9, 1983	9.31	60,000,000				60,000,000
March 16, 1983	9.18	60,000,000				60,000,000
March 23, 1983	9.23	60,000,000				60,000,000
March 30, 1983	9.18	60,000,000				60,000,000
April 7, 1983	9.27		60,000,000	1,355,930	58,644,070	60,000,000
April 14, 1983	9.22		60,000,000	1,348,850	58,651,150	60,000,000
April 21, 1983	9.27		60,000,000	1,355,280	58,644,720	60,000,000
April 28, 1983	9.17		60,000,000	1,340,900	58,659,100	60,000,000
May 5, 1983	9.09		60,000,000	1,329,400	58,670,600	60,000,000
May 12, 1983	9.07		60,000,000	1,327,200	58,672,800	60,000,000
May 19, 1983	9.09		60,000,000	1,329,780	58,670,220	60,000,000
May 26, 1983	9.27		60,000,000	1,355,900	58,644,100	60,000,000
June 2, 1983	9.35		60,000,000	1,366,820	58,633,180	60,000,000
June 9, 1983	9.38		60,000,000	1,370,800	58,629,200	60,000,000
June 16, 1983	9.23		60,000,000	1,348,950	58,651,050	60,000,000
June 23, 1983	9.24		60,000,000	1,351,750	58,648,250	60,000,000
June 30, 1983	9.21		60,000,000	1,346,450	58,653,550	60,000,000
July 7, 1983	9.27		60,000,000	1,355,840	58,644,160	60,000,000
July 14, 1983	9.26		60,000,000	1,353,950	58,646,050	60,000,000
July 21, 1983	9.25		60,000,000	1,353,050	58,646,950	60,000,000
July 28, 1983	9.26		60,000,000	1,353,800	58,646,200	60,000,000
August 4, 1983	9.36		60,000,000	1,367,650	58,632,350	60,000,000
August 11, 1983	9.50		60,000,000	1,387,920	58,612,080	60,000,000
August 18, 1983	9.37		60,000,000	1,369,850	58,630,150	60,000,000
August 25, 1983	9.33		60,000,000	1,364,350	58,635,650	60,000,000
September 1, 1983	9.27		60,000,000	1,355,100	58,644,900	60,000,000
September 8, 1983	9.29		60,000,000	1,358,150	58,641,850	60,000,000
September 15, 1983	9.25		60,000,000	1,352,300	58,647,700	60,000,000
September 22, 1983	9.24		60,000,000	1,350,400	58,649,600	60,000,000
September 29, 1983	9.24		60,000,000	1,350,400	58,649,600	60,000,000
October 6, 1983	9.23		60,000,000	1,349,500	58,650,500	60,000,000
October 13, 1983	9.23		60,000,000	1,350,550	58,649,450	60,000,000
October 20, 1983	9.21		60,000,000	1,346,550	58,653,450	60,000,000
October 27, 1983	9.22		60,000,000	1,348,750	58,651,250	60,000,000
November 3, 1983	9.23		60,000,000	1,349,400	58,650,600	60,000,000
November 10, 1983	9.31		60,000,000	1,361,150	58,638,850	60,000,000
November 17, 1983	9.37		60,000,000	1,370,200	58,629,800	60,000,000
November 24, 1983	9.33		60,000,000	1,363,600	58,636,400	60,000,000
December 1, 1983	9.45		60,000,000	1,380,450	58,619,550	60,000,000
December 8, 1983	9.69		60,000,000	1,414,960	58,585,040	60,000,000
December 15, 1983	9.86		60,000,000	1,439,950	58,560,050	60,000,000
December 22, 1983	9.80		60,000,000	1,431,200	58,568,800	60,000,000
December 29, 1983	9.78		60,000,000	1,428,610	58,571,390	60,000,000

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1984—Continued

Date of Issue	Average Yield	Issues Outstanding April 1/83	Issues		Net Proceeds	Retirements	Issues Outstanding Mar. 31/84
			Par Value	Discount			
	%	$	$	$	$	$	$
January 5, 1984	9.76		60,000,000	1,426,000	58,574,000		60,000,000
January 12, 1984	9.76		60,000,000	1,424,600	58,575,400		60,000,000
January 19, 1984	9.74		60,000,000	1,421,850	58,578,150		60,000,000
January 26, 1984	9.72		60,000,000	1,418,950	58,581,050		60,000,000
February 2, 1984	9.76		60,000,000	1,424,750	58,575,250		60,000,000
February 9, 1984	9.77		60,000,000	1,426,260	58,573,740		60,000,000
February 16, 1984	9.77		60,000,000	1,426,700	58,573,300		60,000,000
February 23, 1984	9.80		60,000,000	1,431,600	58,568,400		60,000,000
March 1, 1984	9.84		60,000,000	1,436,600	58,563,400		60,000,000
March 8, 1984	9.90		60,000,000	1,445,320	58,554,680		60,000,000
March 15, 1984	10.30		60,000,000	1,502,200	58,497,800		60,000,000
March 22, 1984	10.44		60,000,000	1,522,150	58,477,850		60,000,000
March 29, 1984	10.53		60,000,000	1,534,740	58,465,260		60,000,000
Total		700,000,000	3,120,000,000	71,977,360	3,048,022,640	3,040,000,000	780,000,000

Treasury bills are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

Treasury bills have the following characteristics:

—issued at a discount in lieu of interest payments
—maturity: 91 days
—issued in Canadian currency
—transferable
—bought and sold on the open market.

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Rate (%)	Nature	Series	Amount Outstanding Apr. 1/83 $	Issues[1] $	Retirements $	Amount Outstanding Mar. 31/84 $	Interest Payable	Redemption Provisions
Dec. 16, 1985	Dec. 16, 1983	10¼	Notes	PRD		200,000,000		200,000,000	June 16 and December 16	*not redeemable prior to maturity*
Mar. 31, 1988	Mar. 31, 1983	11⅜	Bonds	PRA	26,100,000			26,100,000	March 31 and September 30	*not redeemable prior to maturity*
May 1, 1988	May 1, 1978	9⅛	Bonds	BD	157,047,790		26,100,000	130,947,790	May 1 and November 1	*redeemable in whole or in part at any time*
Aug. 23, 1988	Aug. 23, 1983	11½	Notes	PRB		100,000,000		100,000,000	February 23 and August 23	*not redeemable prior to maturity*
Oct. 20, 1993	Oct. 20, 1983	12	Bonds	PRC		150,000,000		150,000,000	April 20 and October 20	*not redeemable prior to maturity*
Dec. 9, 1993	Dec. 9, 1983	12	Bonds	BCEC-1		125,000,000		125,000,000	December 9	*redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied*
Total					183,147,790	575,000,000	26,100,000	732,047,790		

---

[1] Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

The aggregate amounts of payments estimated to be required in each of the next five years are:

Fiscal	$
1985	26,100,000
1986	226,100,000
1987	26,100,000
1988	52,200,000
1989	126,547,790

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1984—Continued

II Fiscal Agency Borrowings

	April 1/83	Issues	Retirements	March 31/84	Net increase or (decrease)	
					1984	1983
	$	$	$	$	$	$
Short Term Promissory Notes		246,313,651	104,413,450	141,900,201	141,900,201	
Province of British Columbia Note, Bonds and Debenture		109,000,000		109,000,000	109,000,000	
Total		355,313,651	104,413,450	250,900,201	250,900,201	

Short Term Promissory Notes

Short term promissory notes are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short term promissory notes are issued under the authority of the *Financial Administration Act* and an Order of the Lieutenant Governor in Council.

Short term promissory notes (the "Notes") have the following characteristics:

—The principal amount of Notes outstanding at any time, for the purpose of both the Province of British Columbia and Fiscal Agency arrangements, is not expected to exceed $450,000,000 in Canadian funds.

—The Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.

—The Notes mature in 365 days or less.

As at March 31, 1984, $141,900,201 in Notes were outstanding. These notes mature at various dates to May 8, 1984 at an annual average interest rate of 9.93% for an average term of 32 days. During the year $246,313,651 in Notes were issued at interest rates which varied between 9.375–10.35%.

Province of British Columbia Note, Bonds and Debenture

Maturity	Issue Date	Rate (%)	Nature	Series	Amount Outstanding Apr. 1/83 $	Issues[1] $	Retirements $	Amount Outstanding Mar. 31/84 $	Interest Payable	Redemption Provisions
Jan. 31, 1996	Jan. 31, 1984	12¼	Note	BCJC-3		24,000,000		24,000,000	January 31	*$2,400,000 to be redeemed January 31, 1991–1995 and $12,000,000 January 31, 1996*
Dec. 1, 1998	Dec. 1, 1983	11⅛	Bonds	BCJC-1		50,000,000		50,000,000	December 1	*redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied*

Nov. 10, 2003	Nov. 10, 1983	11.65	Debenture	BCCP-1	10,000,000	10,000,000	May 10 and November 10	*redeemable in whole or in part at the option of the Minister of Finance of Canada*
Jan. 15, 2009	Jan. 15, 1984	8¾	Bonds	BCJC-2	25,000,000	25,000,000	January 15	*redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied*
Total					109,000,000	109,000,000		

---

[1] Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

The aggregate amounts of payments estimated to be required in each of the next five years to meet sinking fund or retirement provisions are:

Fiscal	$
1985	218,520
1986	218,520
1987	218,520
1988	218,520
1989	218,520

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF MONEY REFUNDED UNDER PROVISIONS OF SECTION 13 OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Description of Item	$
Attorney General:	
Land Title Registration Fees	430,004
Consumer and Corporate Affairs:	
Liquor Licensing Receipts	7,800
Liquor Licensing Appeals	1,300
Real Estate Act	22,600
Insurance Act	13,644
Mortgage Brokers Act	550
Securities Act	19,992
Motor Dealer Act	18,988
Rentalsman Filing Fees	110
Credit and Debtor Assistance Fees	100
Motor Dealers' Licensing Fees	1,736
	86,820
Environment:	
Map Sales	3,339
Water Rentals and Recording Fees	25,961
	29,300
Finance:	
Tobacco Tax	156
Real Property Tax	4,309,068
Fire Services	32,815
	4,342,039
Forests:	
Harvesting—Stumpage	9,017
Harvesting Rental and Fees	740
Miscellaneous Revenue	9,968
Overpayments	79,195
	98,920
Health:	
Emergency Health Services Commission Ambulance Fees	16,613
Speech and Hearing	22,303
Third Party Liability	109,267
Miscellaneous Revenue	2,475
	150,658
Lands, Parks and Housing:	
Land Leases, Rentals and Fees	307,116
Land Sales	47,251
Land Branch Suspense	66,343
Park Licences and Permits	281
	420,991
Transportation and Highways:	
Miscellaneous	24,151
Total: 1983/84	5,582,883
Total: 1982/83	3,607,856

Note: Section 13 of the *Financial Administration Act*, 1981 authorizes money to be refunded under the following conditions:

(a) "Money received by the government that is erroneously paid or collected, or

(b) for any purpose that is not fulfilled."

These payments are reflected in the main statements of the Province.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF ASSETS AND UNCOLLECTIBLE DEBTS WRITTEN OFF UNDER PROVISION OF SECTION 14 OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Description of Item	$
Agriculture and Food:	
Miscellaneous Service Fees	530
Attorney General:	
Provincial Court Fines and Fees	432,094
Miscellaneous	1,655
	433,749
Consumer and Corporate Affairs:	
Miscellaneous	561
Environment:	
Map Sales	6,727
Finance:	
Social Service Tax	3,213,666
Real Property Tax	820,713
Corporation Capital Tax	128,687
Hotel Room Tax	37,192
Logging Tax	13,335
Miscellaneous	1,021
	4,214,614
Forests:	
Stumpage Revenue	4,830
Health:	
Patient Maintenance	2,767,933
Miscellaneous—Supply and Services	95,095
	2,863,028
Industry and Small Business Development:	
Travel Industry Development Subsidiary Agreement Loans	648,852
Tourism:	
Miscellaneous	255
Transportation and Highways:	
Permits—oversize carriers	5,422
Miscellaneous	23,727
	29,149
Total: 1983/84	8,202,295
Total: 1982/83	15,358,602

Note: Section 14 of the *Financial Administration Act*, 1981 authorizes an asset, a debt or an obligation to be written off if it is unrealizable or uncollectible. These write-offs are reflected in the main statements of the Province.

COMBINED FINANCIAL STATEMENTS

STATEMENT OF DEBTS EXTINGUISHED PURSUANT TO SECTION 15 OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Description of Item	$
Environment:	
Conservation Fund Loan Principal—O.I.C. 1698/79	3,802
Total: 1983/84	3,802
Total: 1982/83	7,604

Note: Section 15 of the *Financial Administration Act*, 1981 authorizes the Lieutenant Governor in Council to forgive in whole or in part, a debt or obligation that is due and owing to the Government.

SCHEDULE OF REMISSIONS UNDER PROVISIONS OF SECTION 16 (1) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Description of Item	$
Energy, Mines and Petroleum Resources:	
Coal Royalties Interest	131,911
Finance:	
Social Service Tax	80,697
Real Property Tax	75,211
Income Tax	150
	156,058
Total: 1983/84	287,969
Total: 1982/83	13,420

Note: Section 16 (1) of the *Financial Administration Act*, 1981 authorizes the Lieutenant Governor in Council to remit:

(a) "any tax, royalty, fee or other sum that is paid or payable to the government and that is imposed or authorized to be imposed by an enactment, or

(b) any forfeiture, fine or pecuniary penalty imposed or authorized to be imposed by an enactment, notwithstanding that the whole or part of it is payable to another person"

where he "considers it in the public interest to do so . . . where great public inconvenience, great injustice or great hardship to a person has occurred or is likely to occur." These remissions are reflected in the main statements of the Province.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22 (2) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Ministry	Agreement Description	$
Agriculture and Food:		
	Crop Insurance	526,022
Education:		
	National Training Agreement—Skill Growth Fund	2,750,000
	Language Textbook Agreement—Additional Textbooks	130,474
	National Training Agreement—Additional Vocational Training	2,000,000
	Canadian Official Languages Programs	4,815,591
	Status Indian Children Education	31,069,542
	Department of National Defence Children Education	2,570,832
		43,336,439
Energy, Mines and Petroleum Resources:		
	British Columbia Utilities Commission	781,095
	Conservation and Renewable Energy Agreement—B.C.R. Anzac Line Electrification	2,500,000
	N.O.R.P. Oil Program	13,671,132
		16,952,227
Environment:		
	Joint Emergency Planning Project	16,226
	Homathko Development Air Studies	31,855
	Ambient Air Monitoring	86,332
	British Columbia Hydro Stikine River Basin Agreement	18,180
	Federal-Provincial Mapping Projects	21,733
	Municipal Base Mapping	156,289
	Environmental Lab—Analytical Tests	23,449
		354,064
Forests:		
	British Columbia Railway—Tachgeda Lake	22,729
	Lightning Locator System	1,546
	Biomass Project	207,587
	Yukon Territory Fire Suppression	491,530
		723,392
Health:		
	Out-of-Province Hospital Insurance Reciprocal Agreements	10,030,948
	Strongyloides Survey	993
	Parasitology Consulting	3,556
	Richmond Health Services	352,550
		10,388,047
Lands, Parks and Housing:		
	Winter Cove	35,655
	Westmin Resources	98,893
		134,548
Provincial Secretary and Government Services:		
	Historic Site Survey	19,551
	Artifact Purchases	9,921
	Artifact Carving Purchases	28,391
	Public Archives Canada Film and Graphics	10,000
	British Columbia Heritage Trust Administration	34,605
	Public Library Books—Field	43,590
	Staff Training—Canadian Heritage Information Network	854
		146,912
	Total: 1983/84	72,561,651
	Total: 1982/83	20,635,175

Note: Section 22 (1) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government,

for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the Province.

COMBINED FINANCIAL STATEMENTS

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO SECTION 54 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Description of Item	Total Lease Payments
Lease of 70-automobile ferry, *M.V. Quinsam* at $81,130 per month	$
Initial term—April 1, 1984 to March 31, 1985	973,560
First option—April 1, 1985 to September 30, 1987	2,433,900
Second option—October 1, 1987 to March 26, 1997	9,248,820
Purchase option, March 26, 1997	310,000
	12,966,280
Lease of Multi-Plan telephone equipment	
Various leases to January, 1989	1,480,499
Total: 1983/84	14,446,779
Total: 1982/83	13,939,840

Note: Section 54 (3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO SECTION 58 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Description of Item	$
Farm Products Industry Act:	
Bulkley Valley Argo Development 1980 Ltd.	100,000
Kootenay Dehydrators Ltd.	1,407,625
	1,507,625
Agricultural Credit Act:	
Westerly Fish Farms Ltd.	156,646
W.J. Boughen & Sons Ltd.	204,645
Mad G. Ranch (1980) Ltd.	27,500
Pacific Oyster Ltd.	71,516
P & L Molenaar	115,968
C & J. Happel	202,311
Bulkley Valley Growers Ltd.	45,286
Echo Valley Ranch Ltd.	115,604
A & L Penny	69,201
	1,008,677
Total: 1983/84	2,516,302
Total: 1982/83	388,188

Note: Section 58 (3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue and sale of securities. These payments are reflected in the main statements of the Province.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981
AS AT MARCH 31, 1984

	1984			1983
	Temporary Investments	Long-Term Investments	Total	Total
	$	$	$	$
Obligations of or guaranteed by Canada	67,925,493		67,925,493	40,107,888
Obligations of or guaranteed by a Province	42,403,086	74,384,381	116,787,467	156,323,714
Obligations of or guaranteed by a savings institution	313,138,805		313,138,805	305,268,969
Total	423,467,384	74,384,381	497,851,765	501,700,571
Held as follows:				
Temporary investments (Note 2)	423,467,384		423,467,384	426,388,136
Investments in and advances to Crown corporations (Note 8)				
British Columbia Hydro and Power Authority		8,073,595	8,073,595	8,070,096
British Columbia Railway Company		10,235,000	10,235,000	10,235,000
Other assets (Note 11)				
British Columbia Housing and Employment Development Financing Authority				935,838
British Columbia Regional Hospital Districts Financing Authority bonds		12,000,000	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority bonds		44,075,786	44,075,786	44,071,501
Total	423,467,384	74,384,381	497,851,765	501,700,571

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981
AS AT MARCH 31, 1984—Continued

Temporary Investments — at cost	1984		1983
	$	$	$
Obligations of or guaranteed by Canada:			
Government of Canada Treasury Bills		60,725,493	40,107,888
Government of Canada Bonds		7,200,000	
		67,925,493	40,107,888
Obligations of or guaranteed by a Province:			
British Columbia Assessment Authority			3,950,000
British Columbia Buildings Corporation	12,767,326		50,000,000
British Columbia Development Corporation	311,760		6,659,219
British Columbia Ferry Corporation			302,060
British Columbia Housing and Employment Development Financing Authority			935,838
British Columbia Railway Company	10,324,000		
British Columbia Steamship Company (1975) Ltd.			100,000
British Columbia Transit			20,000,000
New Brunswick	19,000,000		
		42,403,086	81,947,117
Obligations of or guaranteed by a savings institution:			
Canadian Imperial Bank of Commerce	34,391,869		54,109,610
Royal Bank of Canada	28,102,280		43,480,303
Bank of Montreal	38,417,785		22,636,492
Toronto Dominion Bank	19,106,000		84,419,203
Bank of Nova Scotia	113,682,090		12,998,936
Bank of British Columbia	4,953,150		
Mercantile Bank	3,474,065		561,320
Canadian Commercial Bank	3,282,397		8,000,000
Crown Trust			1,089,348
Royal Bank Mortgage			22,037,541
Toronto Dominion Mortgage	49,870,250		15,034,745
Commerce Mortgage Corporation			15,003,863
Continental Bank of Canada	1,804,803		
Royal Trust	98,116		11,198,411
First Bank	15,856,000		
Canada Permanent Trust			2,123,493
National Trust			1,875,704
Bank of America			4,200,000
First City Trust	100,000		
National Westminster of Canada			6,500,000
		313,138,805	305,268,969
Total		423,467,384	427,323,974

Long-Term Investments	Dates of Maturity	Par Value	Adjusted Cost	Adjusted Cost
		$	$	$
Obligations of or guaranteed by a Province:				
British Columbia Hydro and Power Authority	2001–2004	8,141,000	8,073,595	8,070,096
British Columbia Railway Company	1999	10,235,000	10,235,000	10,235,000
British Columbia Regional Hospital Districts Financing Authority	1991–1992	12,000,000	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority	1988–1992	44,092,000	44,075,786	44,071,501
Total		74,468,000	74,384,381	74,376,597

SECTION C

CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE

CONTENTS

Page

Preamble ...... C 3

Report of the Auditor General ...... C 5

Consolidated Balance Sheet ...... C 7

Consolidated Statement of Taxpayers' Equity ...... C 8

Consolidated Statement of Operating Results ...... C 9

Consolidated Statement of Changes in Cash and Temporary Investments ...... C 10

Notes to Consolidated Financial Statements ...... C 11

SUPPLEMENTARY SCHEDULES

Schedule of Entities Recorded on a Consolidated or Equity Basis ...... C 24

Schedule of Operating Results of Consolidated Crown Corporations ...... C 25

Schedule of Equity in Commercial Enterprises ...... C 26

Schedule of Equity in Transportation Companies and Commercial Enterprises ...... C 27

Schedule of Guaranteed Debt ...... C 28

CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE FOR THE FISCAL YEAR ENDED MARCH 31, 1984

PREAMBLE

Consolidated Financial Statements aggregate the Combined Financial Statements (Consolidated Revenue Fund), and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government activities and complement Government programs ("provincial" corporations). These corporations are more fully described in Note 1 to these Consolidated Financial Statements. The financial statements of those Crown corporations which have been consolidated have been adjusted to the Government's accounting policies upon consolidation to provide consistent reporting.

Crown corporations which are similar to commercial enterprises and run on commercial lines (termed "transportation" companies and "commercial" enterprises) have not been consolidated; the Government's investment in those enterprises has simply been adjusted to reflect the underlying equity in them without adjusting the financial statements of such enterprises to conform with the Government's accounting policies.

These Consolidated Financial Statements are presented to disclose the economic impact of the Government and the state of its finances in a manner that will assist in the assessment of these matters.

REPORT OF THE AUDITOR GENERAL ON THE CONSOLIDATED FINANCIAL STATEMENTS INCLUDED IN THE PUBLIC ACCOUNTS OF THE PROVINCE OF BRITISH COLUMBIA

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the Consolidated Financial Statements of the Government of the Province of British Columbia for the fiscal year ended March 31, 1984 as presented in Section C of the Public Accounts, and the related supplementary schedules contained in sub-sections C24 through C29. These financial statements are:

Consolidated Balance Sheet
Consolidated Statement of Taxpayers' Equity
Consolidated Statement of Operating Results
Consolidated Statement of Changes in Cash and Temporary Investments

(including Notes to Consolidated Financial Statements)

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly the financial position of the Government of the Province of British Columbia as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended on a consolidated basis in accordance with the stated accounting policies as set out in Note 1 to the consolidated financial statements applied on a basis consistent with that of the preceding year.

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

Erma Morrison

Victoria, British Columbia
31 August 1984

ERMA MORRISON, F.C.A.
Auditor General

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1984

	1984	1983
	$	$
ASSETS		
Cash and temporary investments (note 2)	272,994,980	314,370,450
Accounts receivable (note 3)	807,433,628	655,376,464
Due from Crown corporations and agencies (note 4)	1,502,000	1,502,000
Mortgage receivable (note 5)	273,055,381	258,368,058
Prepaid program costs (note 6)	180,416,477	157,476,907
Inventories (note 7)	42,772,910	45,375,731
Investments in Crown corporations—at equity (note 8)	794,990,087	674,625,164
Fiscal Agency loans (note 9)	90,078,940	
Property under development (note 10)	62,581,543	64,502,224
Fixed assets (note 11)	1	1
Other assets (note 12)	344,142,743	381,318,392
	2,869,968,690	**2,552,915,391**
LIABILITIES		
Accounts payable and accrued liabilities (note 13)	868,386,644	654,989,496
Due to Crown corporations and agencies (note 14)	11,404,779	10,418,307
Deferred revenue (note 15)	248,704,075	139,848,213
Public debt (note 16)	2,595,298,612	1,631,048,178
	3,723,794,110	**2,436,304,194**
TAXPAYERS' EQUITY		
Taxpayers' equity (deficiency)	**(853,825,420)**	**116,611,197**
	2,869,968,690	**2,552,915,391**
CONTINGENCIES AND COMMITMENTS (note 17)		
Guaranteed Debt	**12,075,777,790**	**10,824,971,666**
TRUST FUNDS (section D)	**9,760,933,014**	**8,024,962,079**

The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance.

D L Emerson

D. L. EMERSON
Deputy Minister of Finance and
Secretary of Treasury Board

D. B. MARSON
Comptroller General

CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	1984			1983
	Government and Consolidated Enterprises	Transportation and Commercial Enterprises	Total	Total
	$	$	$	$
Taxpayers' equity (deficiency)—beginning of year	(420,878,159)	537,489,356	116,611,197	1,357,809,027
Consolidated operating results for the year				
Net revenue (expenditure) for the year	(1,045,123,656)		(1,045,123,656)	(1,218,317,259)
Increase (decrease) in unremitted equity of transportation companies and commercial enterprises		74,687,039	74,687,039	(22,880,571)
Taxpayers' equity (deficiency)—end of year	(1,466,001,815)	612,176,395	(853,825,420)	116,611,197

The accompanying notes and supplementary schedules are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF OPERATING RESULTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	1984				1983
	Consolidated Revenue Fund (B 8)	Consolidated Crown Corporations (C 25)	Transfers Between Consolidated Revenue Fund and Crown Corporations	Total	Total
Revenue	$	$	$	$	$
Taxation	4,063,450,775			4,063,450,775	3,869,668,544
Natural resources	678,687,779	43,326		678,731,105	542,582,206
Other	477,909,287	357,352,464		835,261,751	834,228,162
Contributions from Government enterprises	351,544,291	739,612,549	(783,125,549)	308,031,291	277,383,536
Contributions from Federal Government	1,772,680,663	80,000		1,772,760,663	1,215,699,054
Total revenue	7,344,272,795	1,097,088,339	(783,125,549)	7,658,235,585	6,739,561,502
Expenditure					
General government	347,870,773		(37,315)	347,833,458	342,089,886
Protection of persons and property	370,250,389	17,327,742	(13,886,163)	373,691,968	358,209,155
Transportation and communications	799,758,256	75,484,710	(2,893,695)	872,349,271	596,918,511
Health and social services	3,889,616,383	906,880,383	(682,583,218)	4,113,913,548	3,768,048,566
Recreation and cultural services	56,492,846	16,167,279	(11,012,021)	61,648,104	58,476,103
Education	1,750,570,394	4,488,230	(4,067,710)	1,750,990,914	1,668,557,865
Natural resources and primary industries	436,541,766		(75,000)	436,466,766	455,090,056
Trade and industrial development	54,169,621	63,974,555	(6,138,572)	112,005,604	141,484,741
Housing	87,304,073	36,404,227	(20,031,855)	103,676,445	132,765,371
Aid to local government	307,911,483	1,907,393		309,818,876	309,298,294
Interest on public debt	112,594,092			112,594,092	28,329,459
Other	150,770,195		(42,400,000)	108,370,195	98,610,754
Total expenditure	8,363,850,271	1,122,634,519	(783,125,549)	8,703,359,241	7,957,878,761
Net Revenue (Expenditure) For The Year	(1,019,577,476)	(25,546,180)		(1,045,123,656)	(1,218,317,259)
Increase (decrease) in Unremitted Equity of Transportation Companies and Commercial Enterprises (C 27)				74,687,039	(22,880,571)
Consolidated Net Revenue (Expenditure) for the Year				(970,436,617)	(1,241,197,830)

The accompanying notes and supplementary schedules are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	1984 $		1983 $	
Balance—Beginning of Year		314,370,450		771,865,030
Operating Transactions				
Revenue	7,658,235,585		6,739,561,502	
Expenditure	8,703,359,241		7,957,878,761	
Net expenditure	(1,045,123,656)		(1,218,317,259)	
Increase (decrease) in unremitted equity of transportation companies and commercial enterprises	74,687,039		(22,880,571)	
Consolidated Net Revenue (Expenditure)	(970,436,617)		(1,241,197,830)	
Add (deduct):				
Non-cash items included in net revenue[1]	(33,993,147)		(137,251,267)	
Cash items applicable to future operations				
—Change in prepaid program costs	(22,939,570)		(84,628,577)	
—Change in deferred charges	49,316,810		(62,507,936)	
—Change in deferred revenue	108,855,862		32,494,598	
	135,233,102		(114,641,915)	
Used for operations		(869,196,662)		(1,493,091,012)
Financing Transactions				
Receipts:				
Mortgage principal repayments	42,662,273		24,037,640	
Repayment of investments in Crown corporations—at equity	849,652		10,000,000	
Property sales	34,259,828		1,504,538	
Repayments of other assets	194,981,006		15,321,778	
Debt issues of consolidated entities	4,203,053,602		1,429,585,813	
	4,475,806,361		1,480,449,769	
Disbursements:				
Mortgages issued	57,349,596		93,101,563	
Investments in Crown corporations—at equity	22,292,151		15,481,000	
Fiscal Agency loans	90,078,940			
Investments in other assets	207,122,167		47,743,320	
Property purchases	32,339,147			
Debt retirement	3,238,803,168		288,527,454	
	3,647,985,169		444,853,337	
Derived from financing transactions		827,821,192		1,035,596,432
Decrease in Cash and Temporary Investments		(41,375,470)		(457,494,580)
Balance—End of Year		272,994,980		314,370,450

---

[1] Non-Cash Items Included in Consolidated Net Revenue (Expenditure)

	1984	1983
Change in accounts receivable	(152,057,164)	(136,636,298)
Change in amounts due from Crown corporations		15,604,142
Change in inventories	2,602,821	(7,265,146)
Change in accounts payable and due to Crown corporations	214,383,620	(31,834,536)
Change in investments in Crown corporations—at equity:		
—Shares	(24,235,385)	
—Unremitted equity	(74,687,039)	22,880,571
	(33,993,147)	(137,251,267)

The accompanying notes and supplementary schedules are an integral part of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

- (i) the General Fund, which includes all transactions of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission;
- (ii) the Special Funds, which comprise all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes;
- (iii) Crown Service corporations, which are considered to be extensions of existing Government programs; and
- (iv) certain Provincial corporations and agencies which are considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on an equity basis. A schedule of entities recorded on a consolidated or equity basis may be found on page C 24.

Separate financial statements for all entities which have been either consolidated or recorded on an equity basis in these financial statements are included in Section G of the Public Accounts.

The Province's four capital financing authorities are not recorded in these financial statements because they are designed to finance institutions managed by separately elected and appointed authorities. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi-insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarly, the activities of the Insurance (Motor Vehicle) Act Fund have neither been consolidated nor recorded on an equity basis because it operates as a self-sustaining entity.

Financial statements for all major Provincial government entities as well as those for all public bodies which are audited by the Auditor General are included in Section G of the Public Accounts.

In addition, the Consolidated balance sheet discloses, on a memorandum basis, Trust Funds which include trust deposits, sinking funds, certain assurance funds and superannuation funds administered by the Government but over which it has no power of appropriation. Details of Trust Funds are contained in Section D of the Public Accounts.

(b) PRINCIPLES OF CONSOLIDATION

The accounts of the Crown Service and Provincial corporations are consolidated with the General Fund and Special Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on an equity basis without adjusting them to conform with the accounting policies described below. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated.

No adjustments are made on consolidation to those consolidated entities whose fiscal year-ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

(c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these Consolidated financial statements, is specifically expressed as follows:

Revenue:

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

1. Significant Accounting Policies—Continued

Expenditure:

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Accumulated employee sick leave, vacation and other entitlements are recorded as expenditures in the accounts when paid. With this exception, expenditures are recorded on an accrual basis.

Grants are recorded as expenditures. Conditional or fee for service types of grants are expensed when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are expensed at the time the funds are disbursed.

Recoveries of expenditures may be permitted as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
(ii) they have been properly disclosed in the *Estimates* or Treasury Board approval has been given; and
(iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets:

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

Liabilities:

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end unless hedged by forward contracts which specify the rate of exchange. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments represent short-term investments, including those in Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost or market value.

Accounts Receivable

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

Due From Crown Corporations and Agencies

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. Provision is made where collectibility is considered doubtful.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Prepaid Program Costs

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

1. Significant Accounting Policies—Continued

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Investments in Crown Corporations—at Equity

Investments in those Crown corporations which have been identified as Transportation companies and Commercial enterprises and which are intended to be run on commercial lines are recorded on an equity basis of accounting. Under this method the Province records its investments (including long-term advances) at cost, adjusted for increases and decreases in the investees' net assets. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment.

Fiscal Agency Loans

Fiscal agency loans represent borrowings by the Province on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount.

Property Under Development

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of $1.

Other Assets

Other assets include deferred charges and loans, investments and advances of a miscellaneous nature which are recorded at cost adjusted for any prolonged impairment in value.

Accounts Payable and Accrued Liabilities

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations and Agencies

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

Deferred Revenue

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations on behalf of the Province of British Columbia and government bodies and direct debt obligations of consolidated Crown corporations.

Guaranteed Debt

Guaranteed debt represents debt of municipalities and other local governments, Crown corporations, agencies and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

2. Cash and Temporary Investments

Included in temporary investments are bonds and notes of certain Crown corporations amounting to $5,635,760 (1983: $27,061,279).

3. Accounts Receivable

	1984	1983
	$	$
Government of Canada	151,778,079	36,746,297
British Columbia municipalities—*re:* shared-cost programs	31,428,001	31,452,207
Taxes receivable	225,422,215	199,267,254
Timber royalty, stumpage and range fees	47,231,067	43,005,413
School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other	189,455,176	193,444,050
Ministerial advances and sundry agencies	4,009,094	3,928,265
Trade accounts and other receivables of the:		
Crown Land	1,529,832	1,578,836
British Columbia Liquor Distribution Branch	1,134,257	586,537
Queen's Printer	131,240	208,827
Lottery Fund	9,363,698	8,100,431
Farm Income Assurance Fund	14,112,342	22,096,749
First Citizens Fund	5,210	
University Endowment Lands Administration	90,432	
Accrued interest receivable	13,093,097	11,743,546
Land sales—principal	3,356,853	4,659,831
Water rental and recording fees	985,041	510,368
Court fees	4,303,476	4,192,040
Sundry fees	23,792,668	18,805,193
Recoveries from Crown corporations	10,840,849	21,297,391
Financial Administration Act, sec. 22	10,236,611	7,643,822
Accounts receivable of consolidated Crown corporations:		
British Columbia Buildings Corporation	2,294,000	2,764,000
British Columbia Health Care Research Foundation	179,248	122,805
British Columbia Heritage Trust	59,974	68,292
British Columbia Housing Management Commission	4,242,002	8,938,565
British Columbia Petroleum Corporation	52,206,188	30,245,174
British Columbia Place Ltd.	1,129,000	1,340,000
British Columbia Systems Corporation	1,178,220	703,097
Creston Valley Wildlife Management Authority Trust Fund	3,319	
Discovery Foundation	149,568	164,709
Expo 86 Corporation	798,808	25,976
Health Facilities Association of British Columbia	498,488	796,716
Knowledge Network of the West Communications Authority	12,439	24,659
Legal Services Society	28,083	51,321
Medical Services Commission of British Columbia	1,666,579	673,232
Provincial Capital Commission	44,285	140,602
Science Council of British Columbia	35,096	50,259
Universities Council	2,615	
W.L.C. Developments Ltd.	606,478	
	807,433,628	655,376,464

4. Due From Crown Corporations and Agencies

	1984	1983
	$	$
Workers' Compensation Board of British Columbia	1,502,000	1,502,000

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

5. Mortgages Receivable

	1984	1983
	$	$
Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4% to 22¼%	39,210,300	36,017,100
Provincial Home Acquisition—first and second mortgages pursuant to the *Provincial Home Acquisition Act* and the *Home Conversion and Leasehold Loan Act*, fully secured, with terms of up to 25 years and interest rates varying from 8¾% to 15% (net of provision for doubtful recoveries of $2,000,000; 1983 $500,000)	225,955,629	214,298,039
Mortgages receivable of the following Crown corporations:		
British Columbia Heritage Trust	153,782	154,696
British Columbia Place Ltd.	2,689,000	2,655,000
Health Facilities Association of British Columbia	5,046,670	5,243,223
	273,055,381	258,368,058

6. Prepaid Program Costs

	1984	1983
	$	$
British Columbia Petroleum Corporation, prepaid gas	105,818,083	65,536,556
Guaranteed Available Income for Need Act	62,743,055	56,831,444
Hospital Insurance Act		23,333,800
Other	11,855,339	11,775,107
	180,416,477	157,476,907

7. Inventories

	1984	1983
	$	$
British Columbia Liquor Distribution Branch	37,244,846	39,893,813
Ministry of Education	707,721	275,716
Ministry of Environment	519,080	559,517
Ministry of Finance	2,425,820	2,425,820
Ministry of Health	1,020,312	1,196,036
Ministry of Labour	198,141	164,643
Ministry of Municipal Affairs	2,745	1,500
Ministry of Provincial Secretary and Government Services	654,245	858,686
	42,772,910	45,375,731

8. Investments in Crown Corporations—at equity

	1984			1983
	Shares and Advances	Unremitted Equity	Total	Total
	$	$	$	$
British Columbia Cellulose Company	2	2,916,578	2,916,580	3,879,075
British Columbia Development Corporation	75,538,300	(20,932,464)	54,605,836	58,334,299
British Columbia Ferry Corporation	6,851,185	(13,708,000)	(6,856,815)	7,138,509
British Columbia Harbours Board				21,997,000
British Columbia Hydro and Power Authority	8,073,595	545,000,000	553,073,595	501,891,096
British Columbia Railway Company	37,350,601	93,919,000	131,269,601	40,554,001
British Columbia Steamship Company (1975) Ltd.	5	937,177	937,182	2,087,813
British Columbia Transit	55,000,000	(8,802,000)	46,198,000	54,410,000
Housing Corporation of British Columbia	1	4,447,000	4,447,001	4,076,001
Insurance Corporation of British Columbia		13,472,000	13,472,000	12,494,000
Ocean Falls Corporation		(2,098,345)	(2,098,345)	(37,203,213)
Pacific Coach Lines Limited	2	(2,382,388)	(2,382,386)	5,556,196
Surrey Farm Products Investments Ltd.	1	(592,163)	(592,162)	(589,613)
	182,813,692	612,176,395	794,990,087	674,625,164

For details of the computation of these figures see pages C 26 and C 27.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

8. Investments in Crown Corporations—at equity—Continued

(a) British Columbia Cellulose Company

During the year ended March 31, 1984 the Legislature passed the *British Columbia Cellulose Company Repeal Act*. The purpose of this Act is to dissolve British Columbia Cellulose Company and transfer all properties and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

(b) British Columbia Harbours Board

During the year ended March 31, 1984 the Legislature passed the *British Columbia Harbours Board Repeal Act*. The purpose of this Act was to dissolve the British Columbia Harbours Board and to provide for the transfer of its assets to the British Columbia Development Corporation and the British Columbia Railway Company.

Section 3 of the Act, which provides for the dissolution of the Board, will come into force by regulation of the Lieutenant Governor in Council.

Sections 4 and 5 of the Act, which provide for the transfer of assets and liabilities of the Board to the British Columbia Development Corporation and the British Columbia Railway Company, came into force October 31, 1983 by Order-in-Council. The Order fixed the date of the transfer as October 31, 1983, and established the value of the assets and liabilities to be transferred as that determined by applying the accounting principles used to produce the audited financial statements of the Board for the year ended March 31, 1983.

The Province received for the net assets transferred consideration of 111,156 shares at a par value of $100 per share of British Columbia Railway Company and 121,183 shares at a par value of $100 per share of British Columbia Development Corporation.

(c) British Columbia Railway Company (the Railway)

The Province holds the entire issued share capital of the Railway and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares was $257,688,500 and the amount of the debt (net of sinking funds) guaranteed by the Province was $1,016,407,406 at March 31, 1984.

During the year ended March 31, 1980, the Province's investment, which amounted to $185,572,900 was written down to one dollar and an additional investment of $45 million made in March, 1982 was written off because of the cumulative deficit of the Railway.

During the year ended March 31, 1984, 160,000 shares in the Railway were acquired by the Province at a cost of $16 million in cash and a further 111,156 shares were acquired at a par value of $100 each in exchange for the net railway assets of the British Columbia Harbours Board (*see* Note 8 (b)). In view of the net equity position of the Railway at the time of issue of these shares, their cost is recorded as an asset of the Province.

During the year ended March 31, 1984 the Government provided $70 million to the Railway to be applied against its historic debt service charges for its fiscal year ended December 30, 1983 (*see* Note 20 regarding the debt restructuring of the Railway).

(d) Housing Corporation of British Columbia (the Corporation)

The operations of the Corporation are in the process of voluntary liquidation and the investment of $6,699,760 at March 31, 1980 has been recovered. Pending dissolution the investment is carried at a nominal value of $1 plus unremitted equity of $4,447,000.

(e) Ocean Falls Corporation (the Corporation)

The Province, through the Corporation, is the owner of the newsprint mill and townsite at Ocean Falls, which were acquired in 1973 for a payment of $789,952. In subsequent years, the Province made additional advances to the Corporation which, together with accrued interest, approximated $12 million at March 31, 1980. Because of continuing losses incurred by the Corporation, both the investment and advance were fully provided for in the 1979/80 Public Accounts and written off by Order in Council in the 1980/81 fiscal year.

During the year ended March 31, 1984 the Government provided $36 million to be applied against the bank indebtedness of the Corporation. Excluding the debt to the Province that has been forgiven, the Corporation had outstanding obligations of approximately $4 million at March 31, 1984.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

8. Investments in Crown Corporations—at equity—Continued

During the year ended March 31, 1984 the Legislature passed the *Ocean Falls Repeal Act*. The purpose of this Act is to dissolve the Corporation and to transfer its property and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

(f) Pacific Coach Lines Ltd. (the Company)

In the July 7, 1983 Provincial Budget the Honourable Hugh Curtis, Minister of Finance, announced that the Government intended to give the private sector the opportunity to take over functions and activities not appropriate to Government. On March 31, 1984 the operations of the Company ceased and wind-up of the Company is currently in process.

9. Fiscal Agency Loans

	1984		
	Short-Term Promissory Notes	Long-Term Borrowings	Total
	$	$	$
British Columbia Assessment Authority	3,578,940		3,578,940
British Columbia Transit		86,500,000	86,500,000
	3,578,940	86,500,000	90,078,940

Fiscal Agency loans represent borrowings by the Province on behalf of government bodies in accordance with section 41 of the *Financial Administration Act*, which was brought into force in October 1983. The related borrowings information is included in Note 14 on page B 17 and the Schedule of Public Debt on pages B 42 to B 47.

10. Property Under Development

	1984	1983
	$	$
Crown Land—real estate	53,419,774	64,502,224
W.L.C. Developments Ltd.—land	9,161,769	
	62,581,543	64,502,224

11. Fixed Assets

The values of fixed assets listed below are recorded in the accounts of the various consolidated entities, but for the purposes of these consolidated financial statements, the amounts have been reduced to a nominal value of $1 to conform with the accounting policies of the Government.

	1984			1983
	Cost	Accumulated Depreciation and Amortization	Net	Net
	$	$	$	$
British Columbia Buildings Corporation	693,748,000	112,905,000	580,843,000	540,139,000
British Columbia Heritage Trust	905,590		905,590	745,902
British Columbia Housing Management Commission	619,408	536,589	82,819	217,612
British Columbia Petroleum Corporation	484,676	271,521	213,155	256,481
British Columbia Place Ltd.	271,882,000	2,339,000	269,543,000	220,874,000
British Columbia Systems Corporation	57,423,000	8,003,000	49,420,000	52,585,000
Discovery Foundation	9,378,838	333,933	9,044,905	8,861,311
Expo 86 Corporation	51,569,137		51,569,137	2,973,406
Health Facilities Association of British Columbia	73,859,076		73,859,076	
Knowledge Network of the West Communications Authority	2,675,646	1,180,603	1,495,043	1,298,735
Provincial Rental Housing Corporation	88,950,082	12,586,350	76,363,732	77,382,903
W.L.C. Developments Ltd.	525,055		525,055	
	1,252,020,508	138,155,996	1,113,864,512	905,334,350

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

12. Other Assets

	1984	1983
	$	$
Investments—		
British Columbia Regional Hospital Districts Financing Authority bonds	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority bonds	44,075,786	44,071,501
British Columbia Resources Investment Corporation	617	617
British Columbia Housing and Employment Development Financing Authority		935,838
Loans under the—		
Farm Product Industry Act	661,277	670,277
Ministry of Industry and Small Business Development Act	55,437,263	27,724,794
Agricultural Land Development Act	18,798,331	19,395,812
Oyster Seed Program	10,567	18,152
Advances—		
City of Penticton	150,000	150,000
British Columbia Central Credit Union under Housing Initiative Program Agreement	96,342,805	172,215,965
Homeowner Assistance Act	72,826,465	39,198,096
Agricultural Land Commission Act	672,952	641,775
Unamortized discount and issue costs on Public Debt	3,784,994	8,720,920
Other	404,493	
Investments and Loans—consolidated Crown corporations		
British Columbia Petroleum Corporation	32,454,594	
Creston Valley Wildlife Management Authority Trust Fund	88,591	
Knowledge Network of the West Communications Authority	1,963,801	1,787,629
Deferred charges—consolidated Crown corporations		
British Columbia Buildings Corporation		43,767,000
British Columbia Petroleum Corporation	246,952	299,506
British Columbia Place Ltd.	875,000	866,000
Discovery Foundation	3,228,513	3,225,660
Expo 86 Corporation		5,506,278
Health Facilities Association of British Columbia	117,964	117,964
Provincial Capital Commission	1,778	4,608
	344,142,743	381,318,392

13. Accounts Payable and Accrued Liabilities

	1984	1983
	$	$
Consolidated Revenue Fund	589,539,315	438,360,154
Accounts payable of consolidated Crown corporations:		
British Columbia Buildings Corporation	49,186,731	44,038,856
British Columbia Health Care Research Foundation	1,863,997	1,642,277
British Columbia Heritage Trust	16,130	26,243
British Columbia Housing Management Commission	3,595,383	1,945,104
British Columbia Petroleum Corporation	70,866,948	24,326,513
British Columbia Place Ltd.	16,435,440	22,387,000
British Columbia Systems Corporation	16,201,817	15,367,485
Creston Valley Wildlife Management Authority Trust Fund	1,296	764
Discovery Foundation	575,764	696,571
Expo 86 Corporation	10,680,747	2,363,182
Health Facilities Association of British Columbia	6,639,292	5,249,514
Knowledge Network of the West Communications Authority	176,172	393,341
Legal Services Society	2,717,305	3,127,363
Medical Services Commission of British Columbia	99,092,106	90,363,868
Provincial Capital Commission	167,487	177,306
Provincial Rental Housing Corporation		4,455,830
Science Council of British Columbia	53,801	42,670
Universities Council	26,252	25,455
W.L.C. Developments Ltd.	550,661	
	868,386,644	654,989,496

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

14. Due to Crown Corporations and Agencies

	1984	1983
	$	$
British Columbia Assessment Authority	256,980	20,470
British Columbia Development Corporation	732,324	927,000
British Columbia Hydro and Power Authority	500,000	
British Columbia Institute of Technology	1,478,407	
British Columbia Transit	1,005,000	
Insurance Corporation of British Columbia		3,896,893
Pacific Vocational Institute	851,743	
Simon Fraser University	1,604,594	1,276,191
University of British Columbia	3,996,736	3,330,684
University of British Columbia Health Sciences Centre		26,473
University of Victoria	978,995	940,596
	11,404,779	10,418,307

15. Deferred Revenue

	1984	1983
	$	$
Taxation—property tax		6,288,520
Natural Resources Revenue—		
Minerals—permits and fees	26,991,000	19,041,000
Water resources—water rentals and recording fees	46,949,385	43,934,002
Timber harvesting, rentals and fees	5,413,518	5,148,615
Forest Protection Agreement	334,535	538,831
Other Revenue—		
Licence Revenue[1]	71,138,000	
Beautiful British Columbia Magazine		1,073,250
Land leases	4,253,164	2,963,212
Land sales	3,207,713	
Miscellaneous sales and services	3,100,531	1,683,399
Contributions From the Federal Government—		
Canada Assistance Plan	23,405,476	7,712,328
Other shared cost programs		2,888,333
Deferred Revenue of consolidated Crown corporations:		
British Columbia Housing Management Commission	117,089	270,480
British Columbia Petroleum Corporation	34,241,135	14,533,618
British Columbia Place Ltd.	1,750,000	536,000
British Columbia Systems Corporation	957,000	1,539,000
Creston Valley Wildlife Management Authority Trust Fund	950	
Discovery Foundation	110,162	69,970
Expo 86 Corporation	1,015,823	
Medical Services Commission of British Columbia	25,708,305	31,619,002
Provincial Capital Commission	10,289	8,653
	248,704,075	139,848,213

---

[1] Deferred motor vehicle licencing revenue represents amounts received prior to the fiscal year-end that will be earned in a subsequent fiscal year. Prior to this deferral, revenue generated from the sale of motor vehicle licences and permits amounted to $110,965,653 for the year ended March 31, 1984. (*See* page B 29 for licence revenue detail.)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

16. Public Debt

	1984				1983
		Less			
	Gross Debt	Sinking Funds Accumulated	Debt Held by Consolidated Entities	Net Debt	Net Debt
	$	$	$	$	$
Debt issued by:					
Consolidated Revenue Fund[1]	1,833,866,226			1,833,866,226	883,147,790
Crown Corporations:					
British Columbia Buildings Corporation[1]	685,700,000	21,857,000	163,768,136	500,074,864	528,612,000
British Columbia Petroleum Corporation	30,000,000			30,000,000	30,000,000
British Columbia Place Ltd.	63,704,000		33,704,000	30,000,000	
British Columbia Systems Corporation	59,226,000	1,275,000		57,951,000	62,811,000
Health Facilities Association of British Columbia	96,031,646	10,600,187		85,431,459	79,765,604
Provincial Rental Housing Corporation	70,955,207		24,361,996	46,593,211	46,711,784
W.L.C. Developments Ltd.	11,381,852			11,381,852	
	2,850,864,931	33,732,187	221,834,132	2,595,298,612	1,631,048,178

Net debt repayment due in the next fiscal year is $1,318 million and due within the next five years is $1,910 million. Details of the various terms of repayment are available in the financial statements of each of the consolidated entities. Refer to Section G for Crown corporations' financial statements and to the Schedule of Public Debt in Section B for Combined General and Special Fund details.

[1] The 1984 Gross Debt is net of unamortized discount in the amount of $24,819,265 for the Consolidated Revenue Fund and $36,186,000 for the British Columbia Buildings Corporation.

17. Contingencies and Commitments

(a) Guaranteed Debt

Guaranteed debt as at March 31, 1984 totalled $12,076 million. Included in guaranteed debt is the debt of municipalities and other local governments, Crown corporations and private enterprises guaranteed by the Province and Crown corporations as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on pages C 28 and C 29 for details.

(b) Contingent Liabilities

(i) General

There are various contingent liabilities outstanding in the form of litigation, indemnities, indirect guarantees and outstanding claims. Because such amounts are uncertain, no liability has been recorded in these consolidated financial statements.

(ii) British Columbia Hydro and Power Authority (B.C. Hydro)

The powerplant and concrete dam contractor on the Revelstoke Project has made claims that he had to incur substantial unanticipated costs. The contractor has submitted claims with respect to the work performed to date and estimated to completion to a maximum amount of $128 million.

It is expected that B.C. Hydro will deny liability for the substantial part of all the claims made. Should any amount be paid by B.C. Hydro as a result of the claims, it will be capitalized as part of construction costs and included in fixed assets.

(iii) British Columbia Transit

During the fiscal year 1981/82, $60 million was received from the Government of Canada to be applied to the purchase of vehicles and the prebuild section of the advanced light rapid transit project. British Columbia Transit is contingently liable for repayment of some or all of the funds until such time as certain provisions of the agreement dated February 26, 1982 have been completed.

(c) General Commitments

At the end of each year there are a number of general commitments outstanding for ongoing programs and operations.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

17. Contingencies and Commitments — Continued

For reporting purposes in these financial statements, future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed. These include a liability for credits frozen under the Government's former sick leave plan which is estimated at a maximum of $67 million and for unused vacation and other leave entitlements of $40 million. Commitments for capital construction projects totalled approximately $177 million. Minimum payments under leases and other operating commitments totalled approximately $280 million over the next five years.

Approved capital commitments for those entities reported on the equity basis total approximately $783 million and minimum payments under operating leases total approximately $27 million over the next five years.

British Columbia Railway Company — Tumbler Ridge Branch Line

In 1981 the British Columbia Railway Company (the Railway) began construction of the 129 kilometre Tumbler Ridge Branch Line to the coal fields located in northeast British Columbia. It was the intent of the Province to ensure the Railway fully recovered both the project's construction and financing costs related to this project. The Province has provided $61 million share capital to the Railway since inception of this project to reimburse the Railway for capitalized interest incurred and to contribute to construction costs.

During fiscal 1983/84, by agreement the Province assigned to the Railway the Province's rights to certain freight related revenues generated by this project. In return, the Railway assumed all responsibility for the construction and financing costs associated with the Tumbler Ridge Branch Line, thereby ending any future commitments by the Province in connection with the construction, financing and operating costs of the Tumbler Ridge Branch Line (*see* note 20).

(d) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

	Public Service Superannuation as at March 31, 1980[1]	Teachers' Pension as at December 31, 1980[1]
	$	$
Assets		
Fund	1,069,594,000	716,697,000
Present value of future contributions	1,071,750,000	1,805,273,000
	2,141,344,000	2,521,970,000
Unfunded Liability	631,172,000	1,019,270,000
Total Actuarial Liability	2,772,516,000	3,541,240,000

See Section H of the Public Accounts for further details of these plans.

---

[1] New actuarial valuations are currently in process.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

18. Workers' Compensation Board of British Columbia—Unfunded Liability

The Workers' Compensation Board of British Columbia, established under the *Workers Compensation Act*, delivers compensation and preventive medical services, sets and controls working conditions throughout the Province and provides education and rehabilitation services to injured employees. The Board funds its operations from assessments on businesses throughout the Province.

The Board is required in each year to provide capitalized reserves under the Accident and Silicosis Funds sufficient to meet payments of compensation accruing in future years in respect of all injuries occurring during the year. Provisions have proven to be insufficient and at December 31, 1983 cumulative actuarial liabilities exceeded the funded balances by approximately $434 million. (1982: $504 million.)

19. Fiscal Stabilization Program

During the year the Government made a claim in respect of the 1982/83 fiscal year against the Federal Government under Part II of the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*. This Part provides authority for payments to be made by the Federal Government to a province in respect of any year in which the province's revenues from its own sources decline from the level of the previous year by an amount in excess of the levels defined by the Act and Regulations. On March 29, 1984, the Federal Government made an interim payment of $80 million to the Province. A further $59 million has been accrued for the estimated amount owing. Final settlement to the Province must be made no later than May 31, 1985.

20. Subsequent Events

British Columbia Railway Company

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the British Columbia Railway Company (the Railway) $407,642,191 (Canadian) and $17,177,060 (U.S.) to enable the Railway to fully fund its historic debt. These amounts when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province in the amount of $690,827,000 (Canadian) and $25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

In June, 1984 BC Rail Ltd. issued, through Canadian stock exchanges, eight million Series A Preferred Shares at a price of $25 per share. The common shares of BC Rail Ltd. are owned as to 25% by British Columbia Railway Company and as to 75% by BCR Properties Ltd., which is 100% owned by British Columbia Railway Company.

The proceeds of $200 million from the sale of these shares were used by BC Rail Ltd. as part payment for the purchase of the railway assets from British Columbia Railway Company, which in turn, applied the $200 million to reduce its notes payable. These notes had been issued as interim financing in connection with the costs of construction of the 129 kilometre Tumbler Ridge Branch Line (*see* note 17 (c)).

The Province has agreed to pay to a trustee for distribution to holders of Series A Preferred Shares an amount equal to any dividend, retraction, redemption or liquidation payment specified or provided for in the share provisions attaching to the Series A Preferred Shares which is not made by BC Rail.

British Columbia Hydro and Power Authority (B.C. Hydro)

The accounting policies of B.C. Hydro conform to accounting principles generally accepted in Canada for commercial enterprises.

In June 1983, the Canadian Institute of Chartered Accountants issued an accounting recommendation relating to foreign currency translation which will require B.C. Hydro to change its present accounting policy of translating long-term debt payable in United States currency into Canadian currency at the rates of exchange prevailing at the date the debt was incurred. The new recommendation requires that all long-term debt be translated at the rate of exchange prevailing at the date of the balance sheet, with the resulting gain or loss deferred and systematically amortized over the remaining life of the debt. B.C. Hydro intends to adopt the new policy and has elected to do so on a retroactive basis as of April 1, 1984.

British Columbia Systems Corporation (the Corporation)

On August 31, 1983 the Government announced plans to offer all or part of the Corporation for sale to the private sector. Subsequent to March 31, 1984 the Government announced its decision to reject all bids for the Corporation. The Government also announced its plans to streamline the Corporation and to privatize part of the Corporation's services.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

21. Comparatives

Certain of the comparative figures for the year ended March 31, 1983 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

CONSOLIDATED FINANCIAL STATEMENTS
SCHEDULE OF ENTITIES RECORDED ON A CONSOLIDATED OR EQUITY BASIS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984

CROWN SERVICE CORPORATIONS
RECORDED ON CONSOLIDATED BASIS

British Columbia Buildings Corporation
British Columbia Systems Corporation

PROVINCIAL CORPORATIONS AND AGENCIES
RECORDED ON CONSOLIDATED BASIS

British Columbia Health Care Research Foundation
British Columbia Heritage Trust
British Columbia Housing Management Commission
British Columbia Petroleum Corporation
British Columbia Place Ltd.
Creston Valley Wildlife Management Authority Trust Fund
Discovery Foundation
Expo 86 Corporation
Health Facilities Association of British Columbia
Knowledge Network of the West Communications Authority
Legal Services Society
Medical Services Commission of British Columbia
Provincial Capital Commission
Provincial Rental Housing Corporation
The Science Council of British Columbia and Secretariat on Science, Research and Development (Science Council of British Columbia)
Universities Council
W.L.C. Developments Ltd.

TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES
RECORDED ON EQUITY BASIS

British Columbia Cellulose Company
British Columbia Development Corporation
British Columbia Ferry Corporation
British Columbia Harbours Board
British Columbia Hydro and Power Authority
British Columbia Railway Company
British Columbia Steamship Company (1975) Ltd.
British Columbia Transit (Formerly Urban Transit Authority)
Housing Corporation of British Columbia
Insurance Corporation of British Columbia—excluding the Insurance (Motor Vehicle) Act Fund
Metro Transit Operating Company
Ocean Falls Corporation
Pacific Coach Lines Limited
Surrey Farm Products Investments Ltd.

W.L.C. Developments Ltd. has been added to Provincial Corporations and Agencies in the current fiscal year.

CONSOLIDATED FINANCIAL STATEMENTS
SCHEDULE OF OPERATING RESULTS OF CONSOLIDATED CROWN CORPORATIONS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	1984						1983
	Earnings (losses) per consolidated Crown corporations' financial statements	Adjustments to net assets per consolidated Crown corporations' financial statements	Earnings (losses) prior to consolidation	*Accounting Policy Adjustments*[1]		**Net earnings (losses) for the year**	**Net earnings (losses) for the year**
				Fixed assets	Other		
Crown Service Corporations	$	$	$	$	$	**$**	**$**
British Columbia Buildings Corporation	8,512,000		8,512,000	(41,377,000)	(858,000)	**(33,723,000)**	**(24,693,931)**
British Columbia Systems Corporation	(1,417,000)	(20,000)	(1,437,000)	3,165,000	(346,000)	**1,382,000**	**(32,132,000)**
	7,095,000	(20,000)	7,075,000	(38,212,000)	(1,204,000)	**(32,341,000)**	**(56,825,931)**
Provincial Corporations and Agencies							
British Columbia Health Care Research Foundation	(222,900)	(42,362)	(265,262)			**(265,262)**	**(162,390)**
British Columbia Heritage Trust	(97,990)		(97,990)	(159,688)		**(257,678)**	**64,164**
British Columbia Housing Management Commission	(1,251,835)	288,172	(963,663)	134,793		**(828,870)**	**5,842,316**
British Columbia Petroleum Corporation[2]	163,056,775	(140,525,863)	22,530,912	43,326	(22,530,912)	**43,326**	**31,587**
British Columbia Place Ltd.	(162,000)		(162,000)	(48,669,000)		**(48,831,000)**	**(153,063,000)**
Creston Valley Wildlife Management Authority Trust Fund	17,585		17,585		2,097	**19,682**	**15,079**
Discovery Foundation	(1,044,292)		(1,044,292)	(183,594)		**(1,227,886)**	**6,667,298**
Expo 86 Corporation				(48,595,731)	4,254,716	**(44,341,015)**	**(3,268,345)**
Health Facilities Association of British Columbia[3]	(658,918)	60,655,470	59,996,552	(73,859,076)		**(13,862,524)**	**(27,123,037)**
Knowledge Network of the West Communications Authority	25,021		25,021	(196,308)		**(171,287)**	**352,745**
Legal Services Society	(945,194)		(945,194)			**(945,194)**	**(1,910,120)**
Medical Services Commission of British Columbia[4]	(9,928,936)	130,054,986	120,126,050			**120,126,050**	**(6,526,307)**
Provincial Capital Commission	(235,240)		(235,240)		12	**(235,228)**	**(35,163)**
Provincial Rental Housing Corporation	1,019,171	(1,019,171)		1,019,171		**1,019,171**	**984,653**
Science Council of British Columbia	(1,166,708)		(1,166,708)			**(1,166,708)**	**(411,059)**
Universities Council	(89,718)		(89,718)			**(89,718)**	**21,245**
University of British Columbia Health Sciences Centre[5]							**1,234,000**
W.L.C. Developments Ltd.	(12,115,984)		(12,115,984)	(525,055)	10,450,000	**(2,191,039)**	
	136,198,837	49,411,232	185,610,069	(170,991,162)	(7,824,087)	**6,794,820**	**(177,286,334)**
Total	143,293,837	49,391,232	192,685,069	(209,203,162)	(9,028,087)	**(25,546,180)**	**(234,112,265)**

---

[1] Accounting policy adjustments are made so that the net earnings (losses) of consolidated entities are calculated in accordance with the accounting policies adopted by the Government as described in note 1, Basis of Accounting, page C 11.

[2] The B.C. Petroleum Corporation adjustment to net assets ($140,525,863), comprises transfers to the Province of $143,700,000 and a retroactive increase in income of $3,174,137. (*See* section G of the Public Accounts for complete financial statements of the corporation.)

[3] The Health Facilities Association of B.C. adjustment to net assets of $60,655,470 represents a change in accounting policy to record hospital grants for equipment and construction as non-current assets.

[4] The Province absorbed the Medical Services Commission's working capital deficiency which amounted to $130,054,986 at the end of the year.

[5] University of British Columbia Health Sciences Centre became a Hospital Society by means of a transfer agreement with the University of British Columbia, effective March 31, 1982, and it is no longer considered appropriate to consolidate this entity. Net equity has been written off in the previous year.

CONSOLIDATED FINANCIAL STATEMENTS
SCHEDULE OF EQUITY IN COMMERCIAL ENTERPRISES
FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	1984							
	British Columbia Cellulose Company	British Columbia Development Corporation[1]	British Columbia Hydro and Power Authority	Housing Corporation of British Columbia	Insurance Corporation of British Columbia[2]	Ocean Falls Corporation	Surrey Farm Products Investments Ltd.	**Total**
	$	$	$	$	$	$	$	**$**
Earnings (losses) for the year before extraordinary items	(962,495)	(21,285,763)	51,179,000	371,000	978,000	(1,723,652)	(2,549)	**28,553,541**
Extraordinary items								
Net earnings (losses) for the year	(962,495)	(21,285,763)	51,179,000	371,000	978,000	(1,723,652)	(2,549)	**28,553,541**
Unremitted earnings (losses)—beginning of year	3,879,073	353,299	493,821,000	2,174,000	12,494,000	(52,187,618)	(589,614)	**459,944,140**
Transfers from (to) Government						36,228,520		**36,228,520**
Unremitted earnings (losses)—end of year	2,916,578	(20,932,464)	545,000,000	2,545,000	13,472,000	(17,682,750)	(592,163)	**524,726,201**
Equity contributed and transferred				1,902,000		15,584,405		**17,486,405**
Unremitted equity—end of year	2,916,578	(20,932,464)	545,000,000	4,447,000	13,472,000	(2,098,345)	(592,163)	**542,212,606**
Recorded by the Government:								
Shares and other investments	2	54,618,300	8,073,595	1			1	**62,691,899**
Advances		20,920,000						**20,920,000**
Total Equity	2,916,580	54,605,836	553,073,595	4,447,001	13,472,000	(2,098,345)	(592,162)	**625,824,505**

---

[1] The amount shown above for the British Columbia Development Corporation does not include $26,277,220 of the Government of British Columbia's funds held in trust and administered by the Corporation under the Low Interest Loan Assistance Program (L.I.L.A.).

[2] The amount shown above for the Insurance Corporation of British Columbia does not include the activities of the Insurance (Motor Vehicle) Act Fund, which operates as a self-sustaining entity; the profit for the year ended December 31, 1983 in this Fund was $4,336,000.

CONSOLIDATED FINANCIAL STATEMENTS
SCHEDULE OF EQUITY IN TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

	1984									1983
	British Columbia Ferry Corporation	British Columbia Harbours Board	British Columbia Railway Company	British Columbia Steamship Company (1975) Ltd.	British Columbia Transit[2]	Pacific Coach Lines Limited	**Transportation Companies Total**	**Commercial Enterprises (page C 26)**	**Transportation Companies and Commercial Enterprises Total**	**Transportation Companies and Commercial Enterprises Total**
	$	$	$	$	$	$	**$**	**$**	**$**	**$**
Earnings (losses) for the year before Provincial grants	(57,996,809)	1,237,000	(14,172,000)	(1,150,631)	(85,529,000)	(5,044,494)	**(162,655,934)**	**28,553,541**	**(134,102,393)**	**(154,453,088)**
Provincial grants	43,000,000		54,139,000		77,317,000	5,604,412	**180,060,412**		**180,060,412**	**186,110,792**
Earnings and (losses) for the year before extraordinary items	(14,996,809)	1,237,000	39,967,000	(1,150,631)	(8,212,000)	559,918	**17,404,478**	**28,553,541**	**45,958,019**	**31,657,704**
Extraordinary items						(8,498,500)	**(8,498,500)**		**(8,498,500)**	**(75,847,000)**
Net earnings (losses) for the year	(14,996,809)	1,237,000	39,967,000	(1,150,631)	(8,212,000)	(7,938,582)	**8,905,978**	**28,553,541**	**37,459,519**	**(44,189,296)**
Unremitted earnings (losses)—beginning of year	1,288,809	21,997,000	(314,106,000)	(7,599,917)	(590,000)	3,064,828	**(295,945,280)**	**459,944,140**	**163,998,860**	**216,634,156**
Transfers from (to) Government								**36,228,520**	**36,228,520**	**(8,446,000)**
Unremitted earnings (losses)—end of year	(13,708,000)	23,2[illegible],000	(274,139,000)	(8,750,548)	(8,802,000)	(4,873,754)	**(287,039,302)**	**524,726,201**	**237,686,899**	**163,998,860**
Equity contributed and transferred		(23,234,000)	368,058,000	9,687,725		2,491,366	**357,003,091**	**17,486,405**	**374,489,496**	**373,490,496**
Unremitted equity—end of year[1]	(13,708,000)		93,919,000	937,177	(8,802,000)	(2,382,388)	**69,963,789**	**542,212,606**	**612,176,395**	**537,489,356**
Recorded by the Government:										
Shares and other investments	6,851,185		37,350,601	5		2	**44,201,793**	**62,691,899**	**106,893,692**	**66,654,808**
Advances					55,000,000		**55,000,000**	**20,920,000**	**75,920,000**	**70,481,000**
Total Equity	(6,856,815)		131,269,601	937,182	46,198,000	(2,382,386)	**169,165,582**	**625,824,505**	**794,990,087**	**674,625,164**

---

[1] The net increase in unremitted equity from $537,489,356 in 1982/83 to $612,176,395 in 1983/84 of $74,687,039 is comprised of the net increase in unremitted earnings of $73,688,039 and the net increase in equity contributed and transferred of $999,000. (Refer to C 9).

[2] The Metro Transit Operating Company collects and remits all operating revenues to British Columbia Transit and is reimbursed by British Columbia Transit for its gross operating expenditures; the annual operating agreements expire March 31, 1985.

CONSOLIDATED FINANCIAL STATEMENTS
SCHEDULE OF GUARANTEED DEBT
FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Debt of municipalities and other local governments, Crown corporations and private enterprises explicitly guaranteed by the Province and Crown corporations under the authority of a statute as to net principal and accrued interest outstanding.

	1984			1983
	Gross Outstanding^2	Net Sinking Funds^2	Net Outstanding	Net Outstanding
	$	$	$	$
Municipalities and other local governments—				
(1) Guarantees authorized pursuant to the *School Act*, sec. 232 (principally funded)	1,314,232,866			
Less: held by British Columbia School Districts Capital Financing Authority	(1,314,232,866)			
	—			
(2) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9	27,602,601			
Less: held by the British Columbia Educational Institutions Capital Financing Authority	(27,602,601)			
	—			
(3) Guarantees authorized pursuant to the *Hospital District Act*, sec. 41	748,479,869			
Less: held by Britisn Columbia Regional Hospital Districts Financing Authority	(748,479,869)			
	—			
(4) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3 (serials)	8,795,003		8,795,003	14,892,573
(5) Guarantees authorized pursuant to the *Municipal Act*, part 25, sec. 854, debentures (principally serials)	24,849,056	8,615,915	16,233,141	17,387,901
(6) Greater Vancouver Sewerage and Drainage District debentures (some serials)	10,345,080	10,345,080		
Subtotal, municipalities and other local governments	43,989,139	18,960,995	25,028,144	32,280,474
Health and education—				
(7) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9—				
Debentures—funded^1	407,814,851	22,536,010	385,278,841	310,608,785
(8) Guarantees authorized pursuant to the *Hospital District Finance Act*, sec. 9—				
Debentures—funded^1	939,263,656	197,470,835	741,792,821	686,799,288
(9) Guarantees authorized pursuant to the *School District Capital Finance Act*, sec. 9^1—				
Debentures—funded	1,533,119,342	540,732,275	992,387,067	1,013,943,981
— unfunded	4,245,316		4,245,316	8,022,681
Subtotal, health and education	2,884,443,165	760,739,120	2,123,704,045	2,019,374,735
Economic development—				
(10) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3	3,494,510		3,494,510	4,249,675
(11) Guarantees authorized pursuant to the *British Columbia Cellulose Company Act*, sec. 8^1—	9,053,926		9,053,926	13,130,046
(12) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10^1—				
Bonds and debentures—funded	774,990,612	155,548,516	619,442,096	642,875,212
Notes—unfunded	370,205,813		370,205,813	233,775,244
Capital leases	26,759,497		26,759,497	
(13) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22^1—				
Bonds and debentures	78,821,867	398,740	78,423,127	37,648,682
Notes	101,228,767		101,228,767	20,005,068
Capital leases	60,533,101		60,533,101	26,429,242

(14) Guarantees authorized pursuant to the *Development Corporation Act*, sec. 15[1]	263,949,579			
Less: held by the British Columbia Housing and Employment Development Financing Authority	(182,509,798)			
	81,439,781		81,439,781	142,934,301
Notes	62,229,003		62,229,003	
(15) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2	3,807,820		3,807,820	4,118,039
(16) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1]—				
Bonds and debentures—unfunded series	43,559,025		43,559,025	28,688,686
—notes				30,271,068
(17) Guarantees authorized pursuant to the *Harbour Board Act*, secs. 18 and 30.1[1]	6,607,660		6,607,660	6,226,751
(18) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6[1]—				
Bonds and debentures	189,348,698		189,348,698	6,191,788
Notes				2,012,888
(19) Guarantees authorized pursuant to the *Ministry of Transportation and Highways Act*, sec. 66, re: British Columbia Steamship Company (1975) Ltd.[1]	4,782,119		4,782,119	3,936,895
Subtotal, economic development	1,816,862,199	155,947,256	1,660,914,943	1,202,493,585
Utilities —				
(20) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1]—				
Bonds and debentures—funded	9,061,164,502	725,380,997	8,335,783,505	7,661,336,557
Grand total, all guaranteed debt	13,806,459,005	1,661,028,368	12,145,430,637	10,915,485,351
Less: Amounts included above held as investments within the Consolidated Entity	89,378,164	19,725,317	69,652,847	90,513,685
Net total, all guaranteed debt	13,717,080,841	1,641,303,051	12,075,777,790	10,824,971,666

---

[1] See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

[2] Gross outstanding debt as at March 31, 1984 includes accrued interest of $422.3 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1984.

Sinking funds comprise cash and investments recorded at cost, plus accrued interest of $38.6 million, with the exception of item 6 which is shown at an adjusted value equivalent to the gross outstanding funded debt. The market value of these sinking fund investments was approximately $1,459 million at March 31, 1984 (1983: $1,292 million); however, these are not considered to be temporary investments. These investments are generally held until maturity, at which time the par value is realized.

The Government is directly responsible for paying 57.6 to 100 per cent of debt service costs for health and education debt through various grant formulas. In 1983/84 these contributions totalled approximately $297 million or 80 per cent of the debt service costs. The Government also pays a portion of the debt service costs of some economic development enterprises. No such contribution is made for utilities.

As a result of Government financing policies $3.1 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government ($3.7 billion) are subject to redemption on six months' notice by the Federal Minister of Finance.

Between the year end and August 15, 1984 there have been additional debt issues net of redemptions guaranteed by the Province totalling $96.6 million.

SECTION D

TRUST FUNDS

CONTENTS

	Page
Preamble	D 3
Report of the Auditor General	D 5
Statement of Financial Position	D 6
Statement of Changes in Trust Balances	D 8
Notes to Trust Funds Financial Statements	D 10
Schedule of Investment Portfolio	D 13

TRUST FUNDS

PREAMBLE

Trust Funds include amounts held and administered in trust for others; the Government has no power of appropriation over these funds. Basically two types of accounts exist: actively managed funds and custodial deposits. The actively managed funds require the Government to perform the following functions—set investment policy; control the collection of contributions, instalments and other receipts; disburse payments; and perform other administrative and miscellaneous transactions related to the funds. The Government's involvement with custodial deposits is merely to hold assets according to conditions set by agreements or statutes. Each category is more fully described in Note 1 to these Trust Funds financial statements.

REPORT OF THE AUDITOR GENERAL ON THE TRUST FUNDS FINANCIAL STATEMENTS INCLUDED IN THE PUBLIC ACCOUNTS OF THE PROVINCE OF BRITISH COLUMBIA

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the Trust Funds Financial Statements of the Government of the Province of British Columbia for the fiscal year ended March 31, 1984 as presented in Section D of the Public Accounts, and the related supplementary schedule contained in sub-sections D13 through D16. These financial statements are:

Statement of Financial Position
Statement of Changes in Trust Balances

(including Notes to Trust Funds Financial Statements)

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these trust funds financial statements present fairly the financial position of the Trust Funds of the Government of the Province of British Columbia as at March 31, 1984 and the changes in trust balances for the year then ended in accordance with the stated accounting policies as set out in Note 1 to the trust funds financial statements applied on a basis consistent with that of the preceding year.

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

Erma Morrison

ERMA MORRISON, F.C.A.
Auditor General

Victoria, British Columbia
31 August 1984

TRUST FUNDS
STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1984

Actively Managed:	Cash and Temporary Investments	Receivables	Other Investments[1]	Shares[2]	Accounts Payable	Trust Balances 1984	Trust Balances 1983
Superannuation and Pension Funds	$	$	$	$	$	$	$
Public Service Superannuation Fund	791,451,852	59,070,671	930,172,981	16,440,706	(1,977,840)	1,795,158,370	1,537,845,063
Municipal Superannuation Fund	545,170,665	72,010,659	1,168,310,318		(2,603,996)	1,782,887,646	1,509,257,802
Teachers' Pension Fund	434,083,908	55,227,229	879,664,381		(3,204,022)	1,365,771,496	1,157,143,453
College Pension Fund	65,032,542	4,810,939	42,770,446		(1,296,791)	111,317,136	90,451,166
British Columbia Hydro and Power Authority Pension Fund	131,576,097	16,015,286	287,404,804		(3,767,171)	431,229,016	374,064,816
British Columbia Power Commission Superannuation Fund	5,743,583	676,629	21,883,886		(84,995)	28,219,103	27,286,908
British Columbia Railway Company Pension Fund	40,047,162	4,108,764	60,674,373		(37,550)	104,792,749	86,868,191
Members of the Legislative Assembly Superannuation Account	2,080,822	128,529	1,100,528		(102,423)	3,207,456	3,794,047
Workers' Compensation Board Superannuation Fund	504,558	2,007,095	52,384,526		(13,299)	54,882,880	44,602,278
Total Superannuation and Pension Funds	2,015,691,189	214,055,801	3,444,366,243	16,440,706	(13,088,087)	5,677,465,852	4,831,313,724
Sinking Funds							
British Columbia Buildings Corporation	19,431,502	387,869	2,043,717			21,863,088	15,438,515
British Columbia Educational Institutions Capital Financing Authority	20,909,863	632,645	1,000,000		(6,498)	22,536,010	13,313,981
British Columbia Hydro and Power Authority	262,266,522	17,251,997	445,862,478			725,380,997	587,696,889
British Columbia Railway Company (note 3)	42,782,205	3,081,890	109,704,004		(19,583)	155,548,516	131,178,905
British Columbia Regional Hospital Districts Financing Authority	109,373,601	5,291,254	82,840,374		(34,394)	197,470,835	154,978,842
British Columbia School Districts Capital Financing Authority	215,047,009	11,409,741	237,487,148		(59,622)	463,884,276	379,673,340
Greater Vancouver Sewerage and Drainage District	7,216,042	601,994	15,465,046		(7,688)	23,275,394	25,718,239
Other	5,552,813	326,740	4,413,919		(3,540)	10,289,932	8,251,363
Total Sinking Funds	682,579,557	38,984,130	898,816,686		(131,325)	1,620,249,048	1,316,250,074

Other Managed Trust Funds							
British Columbia Buildings Corporation Trust	5,013,336	4,755			(2,492)	5,015,599	8,016,567
British Columbia Development Corporation Trust	130,469,068	10,751,425			(27,828)	141,192,665	682
British Columbia Ferry Corporation Trust	4,000,000	2,643			(7,547)	3,995,096	8,675,902
British Columbia Housing and Employment Development Financing Authority Trust	5,772,649	227,125				5,999,774	8,202,138
British Columbia Hydro and Power Authority Trust	191,130,883	3,388,788			(24,007)	194,495,664	97,125,039
British Columbia Railway Company Trust	2,765,269	7,128				2,772,397	9,086,360
British Columbia School Districts Capital Financing Authority Trust	169,919	1,517,559	65,558,963		(26)	67,246,415	59,988,363
British Columbia Systems Corporation Trust	148	19				167	7,618,375
British Columbia Transit Trust	61,905,174	457,350			(16,051)	62,346,473	8,329
Health Facilities Association of British Columbia Trust	12,834,261	372,501			(4,464)	13,202,298	18,153,062
Public Service Long Term Disability Plan	30,369,974	1,763,587	1,987,015		(1,361,405)	32,759,171	32,759,171
Crown Corporations Long Term Disability Plan	5,374,707	483,112	346,260		(197,620)	6,006,459	6,486,397
Travel Industry Development Subsidiary Agreement		3,729,275				3,729,275	
University of Victoria Engineering Complex Capital Account	16,000,000					16,000,000	
Other	7,714,617	185,443			(96,106)	7,803,954	8,511,237
Total Other Managed Trust Funds	473,520,005	22,890,710	67,892,238		(1,737,546)	562,565,407	264,631,622
Custodial Deposits:							
Held Under the Jurisdiction of:							
Public Trustee and Official Administrators	135,657,007	3,955,264	42,033,942			181,646,213	177,763,344
Supreme and County Court Rules (Suitors' Funds)	38,105,940		22,784,882			60,890,822	53,918,926
Workers' Compensation Board	597,613,359	43,487,212	969,977,266		(137,142)	1,610,940,695	1,328,299,232
Other Acts and Miscellaneous Deposits	26,412,100	551,827	20,211,050			47,174,977	52,785,157
Total Custodial Deposits	797,788,406	47,994,303	1,055,007,140		(137,142)	1,900,652,707	1,612,766,659
Total Trust Funds	3,969,579,157	323,924,944	5,466,082,307	16,440,706	(15,094,100)	9,760,933,014	8,024,962,079

---

[1] Comprised mainly of long term, fixed interest Investments.

[2] Consist of shares held in public companies as authorized under section 36 of the *Financial Administration Act* (S.B.C. 1981, chap. 15).

The accompanying notes and supplementary schedule are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:

D. L. EMERSON
Deputy Minister of Finance and Secretary of Treasury Board

D. B. MARSON
Comptroller General

TRUST FUNDS

STATEMENT OF CHANGES IN TRUST BALANCES FOR THE YEAR ENDED MARCH 31, 1984

Actively Managed:	Contributions and Transfers In	Investment Income	Pension Payments and Transfers Out	Administration Fees and Other	Net Change	Trust Balances 1984	Trust Balances 1983
Superannuation and Pension Funds	$	$	$	$	$	$	$
Public Service Superannuation Fund	175,609,811	171,476,764	(87,777,704)	(1,995,564)	257,313,307	1,795,158,370	1,537,845,063
Municipal Superannuation Fund	207,573,918	163,818,794	(94,452,538)	(3,310,330)	273,629,844	1,782,887,646	1,509,257,802
Teachers' Pension Fund	164,703,556	126,066,003	(80,758,442)	(1,383,074)	208,628,043	1,365,771,496	1,157,143,453
College Pension Fund	12,964,201	10,064,473	(2,016,171)	(146,533)	20,865,970	111,317,136	90,451,166
British Columbia Hydro and Power Authority Pension Fund	40,235,379	42,419,608	(25,117,321)	(373,466)	57,164,200	431,229,016	374,064,816
British Columbia Power Commission Superannuation Fund	32,278	2,396,440	(1,476,445)	(20,078)	932,195	28,219,103	27,286,908
British Columbia Railway Company Pension Fund	10,552,310	9,656,903	(2,222,632)	(52,023)	17,924,558	104,792,749	86,868,191
Members of the Legislative Assembly Superannuation Account	1,446,922	319,530	(2,353,043)		(586,591)	3,207,456	3,794,047
Workers' Compensation Board Superannuation Fund	7,256,329	5,687,956	(2,663,683)		10,280,602	54,882,880	44,602,278
Total Superannuation and Pension Funds	620,374,704	531,906,471	(298,837,979)	(7,291,068)	846,152,128	5,677,465,852	4,831,313,724

Sinking Funds	Instalments	Investment Income	Capital Disbursements	Other Costs and Administration	Net Change	Trust Balances 1984	Trust Balances 1983
	$	$	$	$	$	$	$
British Columbia Buildings Corporation	4,463,070	1,961,503			6,424,573	21,863,088	15,438,515
British Columbia Educational Institutions Capital Financing Authority	7,410,736	1,834,519		(23,226)	9,222,029	22,536,010	13,313,981
British Columbia Hydro and Power Authority	79,792,949	72,409,842	(14,518,683)		137,684,108	725,380,997	587,696,889
British Columbia Railway Company (note 3)	8,807,116	17,206,848	(1,571,250)	(73,103)	24,369,611	155,548,516	131,178,905
British Columbia Regional Hospital Districts Financing Authority	23,109,890	19,509,808		(127,705)	42,491,993	197,470,835	154,978,842
British Columbia School Districts Capital Financing Authority	35,195,417	49,250,746	(9,450)	(225,777)	84,210,936	463,884,276	379,673,340
Greater Vancouver Sewerage and Drainage District	830,722	3,126,654	(6,369,058)	(31,163)	(2,442,845)	23,275,394	25,718,239
Other	1,338,985	1,021,308	(307,953)	(13,771)	2,038,569	10,289,932	8,251,363
Total Sinking Funds	160,948,885	166,321,228	(22,776,394)	(494,745)	303,998,974	1,620,249,048	1,316,250,074

	Capital Receipts $	Investment Income $	Capital Disbursements $	Other Costs and Administration $	Net Change $	Trust Balances 1984 $	Trust Balances 1983 $
Other Managed Trust Funds							
British Columbia Buildings Corporation Trust	532,432,413	640,602	(536,071,491)	(2,492)	(3,000,968)	5,015,599	8,016,567
British Columbia Development Corporation Trust	309,341,769	14,948,971	(183,070,929)	(27,828)	141,191,983	141,192,665	682
British Columbia Ferry Corporation Trust	160,369,926	1,081,216	(166,128,247)	(3,701)	(4,680,806)	3,995,096	8,675,902
British Columbia Housing and Employment Development Financing Authority Trust	204,041,114	203,029	(206,446,507)		(2,202,364)	5,999,774	8,202,138
British Columbia Hydro and Power Authority Trust	1,107,915,858	11,028,003	(1,021,549,229)	(24,007)	97,370,625	194,495,664	97,125,039
British Columbia Railway Company Trust	1,732,196,272	603,403	(1,739,113,638)		(6,313,963)	2,772,397	9,086,360
British Columbia School Districts Capital Financing Authority Trust	67,902	10,232,517	(3,042,341)	(26)	7,258,052	67,246,415	59,988,363
British Columbia Systems Corporation Trust	9,275,355	76,557	(16,970,120)		(7,618,208)	167	7,618,375
British Columbia Transit Trust	391,925,136	3,413,980	(332,984,921)	(16,051)	62,338,144	62,346,473	8,329
Health Facilities Association of British Columbia Trust	13,531,433	1,362,692	(19,840,425)	(4,464)	(4,950,764)	13,202,298	18,153,062
Public Service Long Term Disability Plan	4,298,864	3,564,678	(7,054,805)	(808,737)		32,759,171	32,759,171
Crown Corporations Long Term Disability Plan	31,026	643,424	(1,040,646)	(113,742)	(479,938)	6,006,459	6,486,397
Travel Industry Development Subsidiary Agreement	3,512,627	693,770	(191,038)	(286,084)	3,729,275	3,729,275	
University of Victoria Engineering Complex Capital Account	16,000,000				16,000,000	16,000,000	
Other	403,578,610	1,398,631	(405,678,621)	(5,903)	(707,283)	7,803,954	8,511,237
Total Other Managed Trust Funds	4,888,518,305	49,891,473	(4,639,182,958)	(1,293,035)	297,933,785	562,565,407	264,631,622

The accompanying notes and supplementary schedule are an integral part of these financial statements.

NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

1. Significant Accounting Policies

A. REPORTING ENTITY

Trust Funds are comprised of superannuation funds, sinking funds, other managed trust funds and custodial deposits. These funds and deposits are held in trust for third parties and the Government has no power of appropriation over them.

(a) *Superannuation and Pension Funds*

The Government administers and is responsible for collection of employee contributions to certain superannuation and pension plans in accordance with the following acts and regulations:

Pension (Public Service) Act
Pension (Municipal) Act
Pension (Teachers) Act
Pension (College) Act
Legislative Assembly Allowances and Pension Act
British Columbia Hydro and Power Authority Pension Fund Regulations
British Columbia Power Commission Superannuation Fund Regulations
British Columbia Railway Company Pension Fund Rules and Regulations
Workers' Compensation Board Superannuation Fund Plan

The Government is responsible for the employer contributions and has statutory responsibilities with respect to unfunded liabilities under the *Pension (Public Service) Act*, the *Pension (Teachers) Act* and the *Legislative Assembly Allowances and Pension Act*. The Government has no statutory responsibilities with respect to unfunded liabilities under the other acts and regulations noted above.

(b) *Sinking Funds*

The Government holds in trust and manages sinking funds on behalf of various Crown corporations and public bodies. Instalments are received on a periodic basis from the Crown corporations and are invested by the Minister of Finance in his capacity as Trustee. The accumulated instalments, together with interest earned, less administrative costs, constitute the sinking funds. The purpose of these sinking funds is to provide for an orderly retirement of debts at maturity.

(c) *Other Managed Trust Funds*

These are funds of various Crown corporations and public bodies deposited with the Government for investment and administration. They include amounts such as working capital surplus to their immediate needs, funds for capital transactions and long term disability funds.

(d) *Custodial Deposits*

(i) Public Trustee and Official Administrators

Trust officers are responsible for the recording, managing and reporting aspects of the accounts maintained under the *Infants Act*, *Patients Property Act*, *Estate Administration Act*, *Public Trustee Act* and *Trustee Act*. These officers ensure that funds received for payments on mortgages, receivables, property rentals and investments are managed within the requirements of the acts. The management of each account's disbursements for liabilities, maintenance costs and benefits along with the process of consolidating and closing of accounts is also done in accordance with the requirements of the acts.

(ii) Supreme and County Court Rules (Suitors' Funds)

As trustee of all Supreme and County Court accounts—which include such items as garnishees, infants' settlements and court awards—the Province records and reports the financial transactions in each area of these suitors' funds according to the instructions given by the courts.

(iii) Workers' Compensation Board

The Province acts only in an accounting and custodial capacity in the administration of the Workers' Compensation Board Trust Fund. The Province is informed of what investments have been purchased or sold and arranges for the settlement of the transactions and the delivery of securities. All securities are under joint registry of the Workers' Compensation Board and the Minister of Finance.

NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

1. Significant Accounting Policies—Continued

A. REPORTING ENTITY—Continued

(iv) Other Acts and Miscellaneous Deposits

Other acts and miscellaneous deposits include funds or securities lodged with the Province to meet conditions set out in the statutes such as the *Forest Act*, *Mines Act*, *Insurance Act* or *Trust Company Act*. The Province's function is only of a custodial nature, one in which it holds the assets in safekeeping and maintains the accounting records.

B. BASIS OF ACCOUNTING

These financial statements are prepared on an accrual basis, except where noted.

(a) Temporary investments include deposits with chartered banks and other approved institutions. They are carried at cost of acquisition.

(b) *Superannuation and Pension Funds*

(i) These financial statements show only the position of the funds as at March 31, 1984 and the changes in the fund balances for the year then ended and do not purport to show the adequacy of the funds to meet the obligations of the superannuation and pension plans.

(ii) The long-term investments are carried at cost of acquisition adjusted as follows:
—premiums and discounts on single maturity bonds are amortized on a straight line basis over the terms of the bonds.
—premiums and discounts on serial bonds are recognized as income when redemptions occur.
—shares are carried at cost adjusted annually by 7 per cent of the difference between cost or adjusted cost and market value.
—gains and losses on disposition of long-term bonds are deferred and amortized over the lesser of the remaining term of the bonds sold or twenty years, with the amortization being charged against income from investments.

(c) *Sinking Funds and Other Managed Trust Funds*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on a straight line basis over the terms of the investments acquired.

(d) *Public Trustee*

Because of the nature of the activities of the Public Trustee in managing assets under various acts, and the need to promptly record these assets at the time of their receipt, various valuation methods are employed to provide for values which either approximate net realizable value, or are at a nominal value.

(e) *Workers' Compensation Board*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on a straight line basis over the terms of the investments acquired.

(f) *Other Acts and Miscellaneous Deposits*

(i) Other custodial deposits are reported on a cash basis. Income earned on security deposits is received directly by the depositors and is not reflected in these financial statements.

(ii) Securities held are reported at par value.

(g) *Foreign Currency Translation*

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end unless hedged by forward contracts which specify the rate of exchange. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

2. Change in Accounting Policy

The amortization of premiums and discounts on long-term investments, as described in Note 1 to these financial statements, reflects a change in accounting policy during 1984. This change applies to sinking funds, other managed trust funds and the Workers' Compensation Board Trust Fund.

In 1983 and prior years long-term investments of these funds were carried at cost of acquisition, with premiums and discounts recognized on disposal of the investments. For 1984 they are amortized on a straight line basis over the term of the investments acquired.

The immediate effects of the change in policy are as follows:

—an increase of approximately $22 million in sinking fund balances,
—an increase of approximately $5 million in other managed trust fund balances, and
—a decrease of approximately $5 million in the Workers' Compensation Board fund balance.

3. Subsequent Events

British Columbia Railway Company

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the British Columbia Railway Company (the Railway) $407,642,191 (Canadian) and $17,177,060 (U.S.) to enable the Company to fully fund its historic debt. These amounts when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province in the amount of $690,827,000 (Canadian) and $25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

4. Comparatives

Certain of the comparative figures for the year ended March 31, 1983 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

TRUST FUNDS

SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT, 1981* AS AT MARCH 31, 1984

	1984			1983
	Temporary Investments	Long-Term Investments	Total	Total
	$	$	$	$
Obligations of or guaranteed by Canada	1,428,144,368	1,047,619,962	2,475,764,330	484,435,841
Obligations of or guaranteed by a Province	139,484,129	4,128,821,906	4,268,306,035	4,162,690,933
Obligations of or guaranteed by a savings institution	2,197,508,560	86,799,207	2,284,307,767	2,659,488,759
Securities issued by the Municipal Finance Authority of British Columbia		141,849,876	141,849,876	148,034,359
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province				2,616,930
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province		16,440,706	16,440,706	15,766,010
Total	3,765,137,057	5,421,531,657	9,186,668,714	7,473,032,832
Held as follows:				
Superannuation and pension funds	2,000,829,241	3,460,806,949	5,461,636,190	4,635,565,333
Sinking funds	679,423,624	898,816,686	1,578,240,310	1,290,472,101
Other managed trust funds	481,777,820	67,892,238	549,670,058	241,369,614
Custodial deposits	603,106,372	994,015,784	1,597,122,156	1,305,625,784
Total	3,765,137,057	5,421,531,657	9,186,668,714	7,473,032,832

TRUST FUNDS

SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT, 1981* AS AT MARCH 31, 1984—Continued

Temporary Investments	1984		1983	
	Cost		Cost	
	$	$	$	$
Obligations of or guaranteed by Canada:				
Federal Business Development Bank		4,000,000		
Government of Canada Bonds		13,594,163		
Government of Canada Treasury Bills		1,409,355,821		65,965,850
Export Development Corporation		1,194,384		
		1,428,144,368		65,965,850
Obligations of or guaranteed by a Province:				
British Columbia Assessment Authority			950,000	
British Columbia Buildings Corporation	47,232,674		25,000,000	
British Columbia Development Corporation	61,691,684		56,340,782	
British Columbia Ferry Corporation			29,698,674	
British Columbia Harbours Board	6,000,000		6,000,000	
British Columbia Housing and Employment Development Financing Authority	2,959,771		1,064,162	
British Columbia Railway Company	7,500,000			
British Columbia Steamship Company (1975) Ltd.	4,700,000		3,800,000	
British Columbia Systems Corporation			2,687,064	
Province of Quebec Treasury Bills	7,000,000			
Province of Newfoundland Hydro Bonds	2,400,000			
		139,484,129		125,540,682
Obligations of or guaranteed by a savings institution:				
Canadian Imperial Bank of Commerce	293,466,559		394,106,727	
Royal Bank of Canada	806,281,021		464,021,108	
Bank of Montreal	161,841,706		338,304,964	
Toronto Dominion Bank	279,523,918		298,745,337	
Bank of Nova Scotia	136,364,518		57,119,640	
Bank of British Columbia	25,457,060		10,530,250	
Mercantile Bank of Canada	3,571,831		2,758,342	
Northland Bank			5,951,700	
Continental Bank of Canada	181,384		6,000,000	
Canadian Commercial Bank	34,901,803		14,827,000	
National Bank of Canada	87,183,129			
First Bank	5,946,370			
First City Trust	14,900,000		10,000,000	
Crown Trust			6,910,652	
Royal Trust	32,028,329		58,757,244	
Yorkshire Trust			1,000,000	
Canada Permanent Trust			8,445,082	
Guaranty Trust			5,000,000	
Montreal Trust	4,922,950			
National Trust			3,465,640	
Central and Eastern Trust			5,000,000	
Victoria and Grey Trust			20,484,300	
Royal Bank Mortgage	114,297,762		296,199,789	
Bank of British Columbia Mortgage			4,540,665	
Toronto Dominion Mortgage	9,055,152		79,664,592	
Nova Scotia Mortgage	77,368,581		29,718,290	
Commerce Mortgage Corporation	49,552,603		304,583,152	
Bank of Montreal Mortgage Corporation	10,494,110		48,427,408	
Mercantile Bank Mortgage			2,000,000	
Roy Lease	9,190,700			
Bank of Montreal Leasing	8,197,424		6,360,690	

TRUST FUNDS

SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 AS AT MARCH 31, 1984—Continued

Temporary Investments—*Continued*	1984 Cost		1983 Cost	
	$	$	$	$
Royal Trust Mortgage			13,000,000	
Vancouver City Credit Union	6,500,000		3,000,000	
Workers' Compensation Employees Credit Union	300,000			
British Columbia Central Credit Union	9,981,650		2,050,000	
Dai-Ichi Kangyo Bank Ltd.			12,216,715	
Barclays Bank of Canada			4,500,150	
Bank of America			9,292,150	
Citibank Canada			4,539,000	
Bank of Tokyo			10,000,000	
National Westminster of Canada	10,000,000		13,500,000	
		2,197,508,560		2,555,020,587
		3,765,137,057		2,746,527,119

Long-Term Investments	1984 Dates of Maturity	1984 Par Value	1984 Adjusted Cost	1983 Adjusted Cost
		$	$	$
Obligations of or guaranteed by Canada:				
Government of Canada	1984–2002	1,223,203,125	956,010,741	343,539,979
Canadian National Railway	1985–1987	200,000	199,560	
Export Development Corporation	1989	50,000,000	49,858,080	35,000,000
Federal Business Development Bank	1987–1988	41,500,000	41,551,581	39,930,012
		1,314,903,125	1,047,619,962	418,469,991
Obligations of or guaranteed by a Province:				
Province of British Columbia	1984–1993	200,838,722	199,287,510	155,209,424
British Columbia Hydro and Power Authority	1985–2011	2,463,876,253	2,407,182,631	2,624,387,078
British Columbia Railway Company	1984–2005	469,509,000	466,377,885	466,959,397
British Columbia Buildings Corporation	1984–2005	227,768,000	210,153,737	197,078,670
British Columbia School Districts Capital Financing Authority	1984–1996	160,919,111	153,087,668	141,500,824
British Columbia Regional Hospital Districts Financing Authority	1984–2001	64,031,646	59,543,789	59,297,988
British Columbia Educational Institutions Capital Financing Authority	1989–1993	4,772,000	4,751,965	1,025,000
British Columbia Regional Hospital Districts				2,599,071
British Columbia Improvement Districts	1984–2007	38,662,219	37,265,740	36,399,183
British Columbia Development Corporation				6,000,000
British Columbia Housing and Employment Development Financing Authority	1986–1987	6,000,000	5,997,756	5,996,900
B.C. Place	1990	30,000,000	30,000,000	
Province of Ontario	1984–2010	234,017,250	199,740,603	76,967,078
Province of Quebec	1984–2005	136,521,500	125,138,804	145,614,439
Province of Saskatchewan	1987–2004	95,610,000	94,741,024	26,013,883
Province of Nova Scotia	1987–2003	19,385,000	19,285,158	30,744,962
Province of New Brunswick	1988–2003	45,925,000	45,820,186	12,219,309
Province of Newfoundland	1987–2003	13,577,000	13,418,473	16,372,964
Province of Alberta	1984–2002	17,409,635	17,495,368	186,811
Province of Manitoba	1991–1999	17,840,000	17,768,735	20,907,709
Province of Prince Edward Island	2001–2003	725,000	720,171	3,147,785
		4,247,387,336	4,107,777,203	4,028,628,475
Losses deferred to future years			18,296,582	5,510,205
Amortization of discounts and premiums			2,748,121	3,011,571
			4,128,821,906	4,037,150,251

TRUST FUNDS

SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 AS AT MARCH 31, 1984—Continued

Long-Term Investments—*Continued*	1984			1983
	Dates of Maturity	Par Value	Adjusted Cost	Adjusted Cost
		$	$	$
Obligations of or guaranteed by a savings institution:				
Bank of Montreal Mortgage Corporation	1984–1987	18,200,000	18,876,053	
Commerce Mortgage Corporation	1987	750,000	750,000	
Bank of Montreal Leasing	1984	1,067,200	1,078,315	
Toronto Dominion Mortgage Corporation	1988	1,750,000	1,750,000	
B.C. Central Credit Union	1987	4,000,000	4,000,000	
World Bank	1989–1990	14,800,000	14,616,798	
Nova Scotia Mortgage	1985	5,750,000	6,010,117	
Canadian Commercial Bank	1985–1986	7,000,000	7,000,000	7,000,000
Canadian Imperial Bank of Commerce	1989	20,000,000	19,985,067	20,750,000
Royal Bank of Canada	1984	10,000,000	10,000,000	27,212,700
Toronto Dominion Bank				30,000,000
Bank of Nova Scotia				750,000
Bank of Montreal				5,864,960
First City Trust				10,000,000
Crown Trust				150,000
Workers' Compensation Employees Credit Union	1985–1988	400,000	400,000	400,000
First National Bank Chicago	1986	500,000	500,000	500,000
Bancorp Teachers Mortgage	2014	1,832,843	1,832,857	1,840,512
		86,050,043	86,799,207	104,468,172
Municipal Finance Authority of British Columbia		143,512,953	141,849,876	148,034,359
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province:				
Toronto Eaton Centre				2,616,930
Total		5,791,853,457		
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province:		Number of Common Shares		
Canadian Pacific Railway		1,200	19,800	19,800
Imperial Oil		300	12,713	12,713
International Nickel		450	14,344	14,344
Bank of British Columbia		119,128	1,415,792	1,415,792
British Columbia Telephone Company		1,215,844	13,575,779	13,575,779
Increase in share value			1,402,278	727,582
			16,440,706	15,766,010
Total			5,421,531,657	4,726,505,713

PUBLIC ACCOUNTS 1983/84

SECTION E

DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS, STATUTORY APPROPRIATIONS AND SPECIAL PURPOSE FUND TRANSACTIONS

for the fiscal year ended March 31, 1984

CONTENTS

Ministerial Appropriations

	Page
Legislation	E 3
Auditor General	E 5
Ombudsman	E 7
Premier's Office	E 9
Ministry of Agriculture and Food	E 11
Ministry of Attorney General	E 17
Ministry of Consumer and Corporate Affairs	E 27
Ministry of Education	E 31
Ministry of Energy, Mines and Petroleum Resources	E 41
Ministry of Environment	E 47
Ministry of Finance	E 55
Ministry of Forests	E 61
Ministry of Health	E 67
Ministry of Human Resources	E 75
Ministry of Industry and Small Business Development	E 79
Ministry of Intergovernmental Relations	E 85
Ministry of Labour	E 89
Ministry of Lands, Parks and Housing	E 93
Ministry of Municipal Affairs	E 99
Ministry of Provincial Secretary and Government Services	E 103
Ministry of Tourism	E 113
Ministry of Transportation and Highways	E 117
Ministry of Universities, Science and Communications	E 127

Other Statutory Appropriations

Employment Development Act	E 133
Medical Services Act	E 133

Special Funds (Transactions)

Summary of Fund Balances	E 137
Fixed Capital (Perpetual) Funds	E 138
Other Funds	E 139
Miscellaneous Statutory Accounts	E 142
Index	E 143

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Vote expenditures are shown under the group account classification according to the nature of the expenditure. Each group is comprised of individual standard objects of expenditure as outlined below.

Salaries

Salaries—established positions.

Salaries—auxiliary (including seasonal staff).

Supplies and Services

Salaries—for British citizens employed at the Agent General's office and British Columbia House, London.

Allowances and expenses—Members and officers of the Legislative Assembly.

Fees and allowances—Boards, Commissions, courts, etc.

Travel expense:

Travel expense for business of government. Includes staff relocation and transfer expenses.

Professional and special services:

Fees and expenses for services rendered by professionals such as legal, engineering, educational, medical-dental, management consulting, etc., as well as various services provided by other businesses not included in other classes.

Data systems and processing:

Services provided for the design, development, implementation, and operation of manual and machine-assisted systems.

Office expense:

The supplies and expenses required for the operation of offices and the conduct of government business.

Office furniture and equipment:

Purchase of furniture and equipment, but not lease or rental.

Advertising and publications:

Includes all costs associated with advertising and publications, including services of outside agencies and consultants.

Materials and supplies:

Provides for all those items not included in other categories (e.g. office expense) and includes parts and tools as well as fuels and utilities.

Motor vehicles:

Purchase of motor vehicles for use in transport of personnel.

Rentals—outside suppliers:

Includes the lease or rental of land, buildings, aircraft, and equipment not included in another classification (such as automobiles for staff travel).

Rentals—intra-ministry:

Charges for the use of equipment, facilities and services between various programs and activities within a ministry.

Building Occupancy Charges:

Payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and office accommodation.

Recoveries—intra-ministry:

Recoveries for the use of equipment, facilities and services between various programs and activities within a ministry.

Capital

Acquisition—land, buildings, and works:

Costs of acquiring these physical assets through purchase or contract, but not construction by a ministry's own forces.

Acquisition—machinery and equipment (not included elsewhere):

Includes purchase of aircraft, construction equipment, ships and boats, etc.

Grants

Grants, contributions and subsidies:

Payments, other than for goods and services, made for the purpose of furthering ministerial programs. Payments include those to individuals and nonprofit organizations, municipalities, Government agencies and Crown corporations, and subsidies to industries.

Other Expenditures

Other expenditure:

Includes all expenditure not otherwise classified, such as interest, supplementary personnel costs (superannuation, etc.), and transfers to special funds.

Recoveries

Recoveries:

Cost recoveries in cash or by transfer billings to other votes, such as in the case of the Queen's Printer operation.

LEGISLATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
1	Legislation	7,610,112			
	Statutory — *Constitution Act* (chap. 62, sec. 64)		2,588	7,612,700	7,612,700
		7,610,112	2,588	7,612,700	7,612,700

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1

LEGISLATION

Description

This vote provides for the costs of the Legislative Assembly and its committees including support services, and for the costs of the Committee on Crown Corporations including support services, in accordance with the *Crown Corporation Reporting Act*.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,828,000	Members of the Legislative Assembly — Compensation	3,775,866	
71,000	Members' Dining Room	86,654	
40,000	Legislative Committees	953	
63,000	Inter-Parliamentary Relations	39,996	
58,000	Legislative Procedure Review	65,874	
275,000	Legislative Documents	283,979	
1,277,678	Legislative Caucuses	1,198,838	
250,158	Clerk of the House	260,202	
440,102	Sergeant-at-Arms	433,149	
685,814	Hansard	922,954	
390,948	Office of the Speaker	247,348	
68,000	Legislative Internship Program	56,835	
165,000	Crown Corporation Reporting Committee	240,052	
7,612,700	Total of vote		7,612,700
7,610,112	Main Estimates		
2,588	Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 64)		
7,612,700			
	Group account classification		
	Salaries	2,523,116	
	Supplies and services	4,887,102	
	Capital	56,195	
	Other expenditure	63,872	
	Grants	87,400	
		7,617,685	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	4,985	
		7,612,700	

AUDITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $	Actual Expenditures $
2	Auditor General	3,151,560		3,151,560	3,062,471
		3,151,560		3,151,560	3,062,471

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 2

AUDITOR GENERAL

Description

This vote provides for the costs of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*.

Appropriations			Actual Expenditures
3,151,560	Total of vote		3,062,471
	Group account classification		
	Salaries	2,544,324	
	Supplies and services	651,593	
	Capital	11,144	
	Grants	5,000	
		3,212,061	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	149,590	
		3,062,471	

OFFICE OF THE OMBUDSMAN

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	Other Authorizations	Total	Actual Expenditures
		$	$	$	$
3	Office of the Ombudsman	1,618,744		1,618,744	1,618,239
		1,618,744		1,618,744	1,618,239

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3 OFFICE OF THE OMBUDSMAN

Description

This vote provides funds to allow the Ombudsman to exercise the powers and perform the duties prescribed by the *Ombudsman Act*.

Appropriations			Actual Expenditures
1,618,744	Total of vote		1,618,239
	Group account classification		
	Salaries	1,175,750	
	Supplies and services	499,359	
		1,675,109	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	56,870	
		1,618,239	

PREMIER'S OFFICE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations — Estimated	Total Appropriations — Other Authorizations	Total Appropriations — Total	Actual Expenditures
		$	$	$	$
4	Premier's Office	660,799		660,799	577,325
		660,799		660,799	577,325

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 4

PREMIER'S OFFICE

Description

This vote provides for the costs of the Premier's Office, including the Premier's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
660,799	Total of vote		577,325
	Group account classification		
	Salaries	417,330	
	Supplies and services	177,961	
	Other expenditure	213	
		595,504	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	18,179	
		577,325	

MINISTRY OF AGRICULTURE AND FOOD

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
5	Minister's Office	175,590		175,590	140,418
6	Ministry Operations	78,200,677			
	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		(2,700,000)	75,500,677	74,666,527
7	Milk Board	263,285		263,285	252,032
8	Provincial Agricultural Land Commission	715,042		715,042	711,230
	Statutory—				
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7) — Livestock Improvement		30,030	30,030	30,030
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — Crop Insurance		526,022	526,022	526,022
		79,354,594	(2,143,948)	77,210,646	76,326,259
	Special Accounts—				
	Livestock Protection Act (R.S.B.C. 1979, chap. 245, sec. 14)	14,000	9,062	23,062	23,062
	Farm Product Industry Act (R.S.B.C. 1979, chap. 124, sec. 16)	2,300,000		2,300,000	2,064,014
	Agricultural Credit Act (R.S.B.C. 1979, chap. 202, sec. 5)		22,465	22,465	22,465
		81,668,594	(2,112,421)	79,556,173	78,435,800

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Agriculture and Food, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
175,590	Total of vote		140,418
	Group account classification		
	Salaries	139,408	
	Supplies and services	3,542	
		142,950	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,532	
		140,418	

Vote 6

MINISTRY OPERATIONS

Description

This vote provides for the executive direction and general administration of the ministry. It also provides for field operations services to the agricultural community, financial assistance programs to farmers and marketing and economic programs. Some of these programs are partially cost recovered.

(a) *Deputy Minister's Office*—This sub-vote provides for the executive direction of the ministry. The budget includes grants in support of agricultural research, grants to agricultural organizations and funding for aid to developing countries. This sub-vote also provides for economic information and analysis to facilitate viable agricultural development in the Province.

(b) *Management Services*—This sub-vote provides for the administrative support for the ministry including financial, personnel and data processing management, as well as administrative support and other services to the ministry's operational programs. The ministry's building occupancy charges are also administered through this sub-vote.

(c) *Field Operations, Specialist and Regulatory Services*—This sub-vote includes funding for the following:
  - (i) Extension Services—provides for on-farm advice and office consultation to farmers; for seminars, workshops and field days; and for disseminating technical information to producers;
  - (ii) Laboratories—provides for veterinary, dairy and soil, feed, and tissue testing laboratories;
  - (iii) Inspection—provides for animal health inspectors, brand inspection, dairy premises inspection, meat inspection, abattoir inspection and crop inspection;
  - (iv) Licensing—provides for licensing of dairy plants and personnel, sale yard operations, production and sale of veterinary drugs, fur farm operations, and brand certificates;
  - (v) Applied Research/Demonstration—provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control and other agricultural research;
  - (vi) Property Management—provides for the administration of lease properties, Crown properties and ministry farms, and
  - (vii) Grants—provides for grants under the *Weed Control Act* and the *Grasshopper Control Act*.

Recoveries are obtained from the sale of farm produce and fees for services to farmers.

(d) *Financial Assistance Programs*—This sub-vote provides for cash flow stability for farmers via the cost-shared crop insurance and farm income assurance (special purpose account and fund) programs. The sub-vote ensures the availability of credit resources for producers and agriculture enterprises via the agricultural credit and farm products finance program and expands the agricultural capability of the Province via the Federal/Provincial cost-shared Agricultural and Rural Development Subsidiary Agreement. The information services program of the ministry is also funded by this sub-vote.

Appropriations		Actual Expenditures		
	Classification by sub-vote			
1,570,662	Deputy Minister's Office		1,462,347	
6,398,453	Management Services		6,953,353	
13,351,015	Field Operations, Specialist and Regulatory Services (net of recoveries)		12,182,505	
54,180,547	Financial Assistance Programs		54,068,322	
75,500,677	Total of vote			74,666,527
78,200,677	Main Estimates			
(2,700,000)	Statutory—*Financial Administration Act* (S.B.C. 1981, chap 15, sec. 23 (3))			
75,500,677				
	Group account classification			
	Salaries		14,846,321	
	Supplies and services		8,955,779	
	Capital		122,309	
	Other expenditure		33,835,419	
	Grants		19,194,053	
	Less Transfers		76,953,881	
	Vote 72—Pre-retirement Leave and Employee Benefits	431,224		
	Recoveries			
	Range seeder	245,495		
	Farms	1,603,312		
	Other	7,323		
			2,287,354	
			74,666,527	

Vote 7 MILK BOARD

Description

This vote provides funds for the operation of the Milk Board. The board administers the marketing provisions of the *Milk Industry Act*. It controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations			Actual Expenditures
263,285	Total of vote		252,032
	Group account classification		
	Salaries	223,497	
	Supplies and services	32,687	
		256,184	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	4,152	
		252,032	

Vote 8 PROVINCIAL AGRICULTURAL LAND COMMISSION

Description

This vote provides funds for the operation of the Provincial Agricultural Land Commission. Acting under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the Province. The commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Appropriations			Actual Expenditures
	Classification by sub-vote		
611,068	Administration	595,512	
103,974	Commissioners	115,718	
715,042	Total of vote		711,230
	Group account classification		
	Salaries	619,524	
	Supplies and services	98,413	
	Other expenditure	239	
		718,176	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	6,946	
		711,230	

Statutory

CATTLE HORN ACT (R.S.B.C. 1979, chap. 44, sec. 7)

Appropriations			Actual Expenditures
30,030	Livestock Improvement		30,030
	Group account classification		
	Grants	30,030	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
526,022	Crop Insurance		526,022
	Group account classification		
	Other expenditure	526,022	

Special Account

LIVESTOCK PROTECTION ACT (R.S.B.C. 1979, chap. 245, sec. 14)

Appropriations			Actual Expenditures
23,062	Total expenditure		23,062
14,000	Main Estimates		
9,062	Statutory — *Livestock Protection Act* (R.S.B.C. 1979, chap. 245, sec. 14)		
23,062			
	Group account classification		
	Supplies and services	4,449	
	Grants	18,613	
		23,062	

Special Account

FARM PRODUCT INDUSTRY ACT (R.S.B.C. 1979, chap. 124, sec. 16)

Appropriations			Actual Expenditures
2,300,000	Total expenditure		2,064,014
	Group account classification		
	Supplies and services	17,920	
	Other expenditure	1,962,625	
	Grants	83,469	
		2,064,014	

Special Account

AGRICULTURAL CREDIT ACT (R.S.B.C. 1979, chap. 202, sec. 5)

Appropriations			Actual Expenditures
22,465	Total expenditure		22,465
0	Main Estimates		
22,465	Statutory — *Agricultural Credit Act* (R.S.B.C. 1979, chap. 202, sec. 5)		
22,465			
	Group account classification		
	Other expenditure	22,465	

MINISTRY OF ATTORNEY GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations — Estimated	Total Appropriations — Other Authorizations	Total Appropriations — Total	Actual Expenditures
		$	$	$	$
9	Minister's Office	185,732		185,732	180,959
10	Administration and Support Services	65,728,532			
	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		631,486	66,360,018	66,360,018
11	Superior and County Judiciary	1,894,887			
	Supplement—Special Warrant No. 7		150,000	2,044,887	1,879,918
12	Provincial Judiciary	9,078,651		9,078,651	8,737,866
13	Police Services	72,599,391			
	Supplement—Special Warrant No. 7		600,000	73,199,391	72,400,519
14	Court Services	42,906,470		42,906,470	42,882,998
15	Corrections	79,176,813		79,176,813	79,171,190
16	Legal Services to Government	9,821,996		9,821,996	9,076,168
17	Criminal Justice	15,053,323		15,053,323	15,046,568
18	Statutory Services, Boards and Commissions	33,660,320			
	Supplement—Special Warrant No. 7		500,000		
	Statutory — *Criminal Injury Compensation Act* (R.S.B.C. 1979, chap. 83, sec. 2 (5))		1,591,308	35,751,628	35,485,779
	Statutory— *Indian Cut-Off Lands Disputes Act* (S.B.C. 1982, chap. 50, sec. 5) — Okanagan, Squamish and Westbank		1,439,708	1,439,708	1,439,708
		330,106,115	4,912,502	335,018,617	332,661,691
	Special Account — *Land Title Act* (R.S.B.C. 1979, chap. 219, sec. 274)	47,000		47,000	8,650
		330,153,115	4,912,502	335,065,617	332,670,341

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 9

MINISTER'S OFFICE

Description

This vote provides for the Office of the Attorney General, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
185,732	Total of vote		180,959
	Group account classification		
	Salaries	161,157	
	Supplies and services	21,822	
	Other expenditure	6	
		182,985	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,026	
		180,959	

Vote 10 ADMINISTRATION AND SUPPORT SERVICES

Description

This vote provides for the overall policy direction and administrative support for the ministry.

(a) *Executive*—This sub-vote provides for the development and administration of ministerial policy in programs under the jurisdiction of the Attorney General.

(b) *Support Service*—This sub-vote provides for administrative and consulting services to operational divisions. Services are primarily in the areas of finance, personnel, facilities management, office automation, information and data processing and liaison with the British Columbia Buildings Corporation in the planning and development of ministry facilities. In addition, there is coordination and liaison with the British Columbia Systems Corporation for the planning and management of data systems.

(c) *Policy Planning*—This sub-vote provides for advisory and planning services to the Attorney General, Deputy Attorney General and ministry executive. Services include strategic long-term planning, research, evaluation, policy and program analysis, coordination of the ministry's legislation program and the management of special projects and grant funding. The division has responsibility for administrative liaison with the Legal Services Society, Law Reform Commission and Native Courtworkers and Counselling Association. Recoveries are received from the Federal Government which shares the cost of the Native Courtworkers and Counselling Association.

(d) *Building Occupancy*—This sub-vote provides for rental and maintenance of buildings and office accommodation occupied by the ministry.

(e) *Computer and Consulting*—This sub-vote provides for payment for data processing including research and development.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
282,682	Executive		246,034	
3,857,026	Support Service		3,916,124	
2,563,901	Policy Planning (net of recoveries)		2,667,446	
58,449,409	Building Occupancy		57,969,234	
1,207,000	Computer and Consulting		1,561,180	
66,360,018	Total of vote			66,360,018
65,728,532	Main Estimates			
631,486	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))			
66,360,018				
	Group account classification			
	Salaries		3,856,065	
	Supplies and services		60,859,754	
	Other expenditure		154	
	Grants		2,633,514	
			67,349,487	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	181,985		
	Recoveries			
	Federal Government	807,484		
			989,469	
			66,360,018	

Vote 11 SUPERIOR AND COUNTY JUDICIARY

Description

This vote provides for administrative and support services for Justices of the Superior Courts (Court of Appeal and Supreme Court) and Judges of the County Court located throughout the Province.

Appropriations			Actual Expenditures
2,044,887	Total of vote		1,879,918
1,894,887	Main Estimates		
150,000	Special Warrant No. 7		
2,044,887			
	Group account classification		
	Salaries	1,498,581	
	Supplies and services	415,477	
		1,914,058	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	34,140	
		1,879,918	

Vote 12 PROVINCIAL JUDICIARY

Description

This vote provides for adjudication of the law in the Provincial Court of British Columbia, including criminal trials, Small Claims and Family and Childrens Court Services and for Justice of the Peace Services.

Appropriations			Actual Expenditures
9,078,651	Total of vote		8,737,866
	Group account classification		
	Salaries	8,219,545	
	Supplies and services	522,886	
	Grants	3,500	
		8,745,931	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	8,065	
		8,737,866	

Vote 13

POLICE SERVICES

Description

This vote provides funds for Provincial policing and related programs for which the Attorney General has responsibility.

- (a) *Administration* — This sub-vote provides for overall policy direction; recommends appropriate legislative and policy changes; maintains a productive working relationship between the ministry and the various organizations involved in policing; develops policies to assist in crime prevention; and directs police training through the British Columbia Justice Institute.
- (b) *Provincial Policing* — This sub-vote includes the following:
  - (i) Royal Canadian Mounted Police — provides for policing of the Province by means of a contract with the Government of Canada for the Royal Canadian Mounted Police,
  - (ii) Keep of Provincial Prisoners — provides for the reimbursement to municipalities for the cost of Provincial prisoners, and
  - (iii) Indian Special Constable Program — provides funds for the Province's share of costs of the Indian Special Constable Program which operates under the direction of the RCMP and is jointly funded by the Provincial Government and Department of Indian and Northern Affairs, Canada.
- (c) *British Columbia Police Commission* — This sub-vote provides for the improvement of police effectiveness through the raising of police standards and developing police/community relations.
- (d) *Coordinated Law Enforcement Unit* — This sub-vote provides for development and coordination of efforts to identify, suppress and prevent organized criminal activities in British Columbia.
- (e) *Community Policing* — This sub-vote provides for promotion of behaviour and attitude changes at all levels of society in regard to drinking and driving through a combination of police enforcement, education, community action, research and information programs. (Recoveries are not anticipated for 1983/84.)
- (f) *Firearms and Special Services* — This sub-vote provides for the following:
  - (i) the licensing and inspection of firearms businesses,
  - (ii) the issuance of firearms acquisition certificates, and
  - (iii) the licensing of security agencies.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
2,019,523	Administration	1,822,958	
67,407,553	Provincial Policing	66,624,047	
260,693	British Columbia Police Commission	266,267	
2,978,108	Coordinated Law Enforcement Unit	3,110,591	
204,825	Community Policing	241,169	
328,689	Firearms and Special Services	335,487	
73,199,391	Total of vote		72,400,519
72,599,391	Main Estimates		
600,000	Special Warrant No. 7		
73,199,391			

Group account classification	
Salaries	3,107,085
Supplies and services	69,369,627
Capital	473
Other expenditure	3,089
Grants	5,000
	72,485,274
Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits	84,755
	72,400,519

Vote 14

COURT SERVICES

Description

This vote provides for management and administration services to support the operations of the courts.

(a) *Administration and Central Services*—This sub-vote provides funding for branch and regional management, central service operations, and special programs such as trial coordination, the records management centre, the skip tracing unit, vehicle purchase/replacement programs and all staff training. Recoveries are made from ICBC for the retrieval of licence plates.

(b) *Operations*—This sub-vote includes the following:

(i) Court Administration—provides for court administration functions including case processing, accounting and court clerks,

(ii) Sheriff Services—provides for court security in all levels of courts, escort of prisoners, servicing of civil and criminal documents, supervision of holding cells, as well as related witness and jury administration functions, and

(iii) Court Reporting/Recording Services—provides for court reporter/recorder attendance at all required court sittings, and for the preparation of transcripts as a final record of all required proceedings.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
5,945,004	Administration and Central Services (net of recoveries)		7,652,852	
36,961,466	Operations		35,230,146	
42,906,470	Total of vote			42,882,998
	Group account classification			
	Salaries		33,449,879	
	Supplies and services		10,055,449	
	Other expenditure		11,309	
			43,516,637	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	445,451		
	Recoveries			
	Insurance Corporation of British Columbia	188,188		
			633,639	
			42,882,998	

Vote 15

CORRECTIONS

Description

This vote provides for the complete range of Provincial correctional programming including the following activities:

(a) *Adult Correctional Centres*—This sub-vote provides for incarceration of remanded and sentenced adult male and female inmates in accordance with an order of the court. Recoveries are received from the Federal Government for shareable costs identified in existing agreements dealing with parole suspension and exchange of inmates.

(b) *Youth Containment Centres*—This sub-vote provides for containment of juvenile males and females in secure and camp facilities. Recoveries are received from the Federal Government which cost-shares expenditures under the Young Offenders Agreement.

(c) *Probation, Family and Community Services*—This sub-vote provides for pre-court enquiries and diversion programs without formal court intervention; preparation of reports for the courts including pre-sentence reports and custody and access reports; supervision of adults and juveniles on probation, bail or conditional release from correctional or containment facilities; assistance to persons in resolving child custody and financial maintenance problems through mediation and conciliation; attendance programs, impaired drivers programs, and community work service programs for juveniles and adults.

(d) *Management Services*—This sub-vote provides for management of correctional programs, service delivery and the efficient use of resources.

(e) *Inspection and Standards*—This sub-vote provides for development of standards of security, safety, health, and service delivery of correctional programs, and for investigation of matters related to the administration of the *Correction Act*.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
47,364,584	Adult Correctional Centres (net of recoveries)		49,133,791	
3,943,386	Youth Containment Centres (net of recoveries)		3,218,305	
22,364,753	Probation, Family and Community Services		21,789,432	
5,184,131	Management Services		4,693,318	
319,959	Inspection and Standards		336,344	
79,176,813	Total of vote			79,171,190
	Group account classification			
	Salaries		60,199,107	
	Supplies and services		21,963,472	
	Capital		1,121,630	
	Other expenditure		35,438	
	Grants		15,040	
			83,334,687	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	332,719		
	Recoveries			
	Federal Government	3,830,778		
			4,163,497	
			79,171,190	

Vote 16 LEGAL SERVICES TO GOVERNMENT

Description

This vote provides for the following:

- (a) *Legal Services* — This sub-vote provides for
  - (i) Overall direction and coordination of legal services to the Province of British Columbia and various ministries, boards, committees and societies, as well as advice and counsel on legal matters and interpretation of statute law;
  - (ii) Advice to the Province of British Columbia in regard to constitutional and administrative law and intergovernmental matters and representation for the Province of British Columbia in civil litigation;
  - (iii) Drafting, preparation, filing and publication of statutes, regulations and Orders in Council, and on-going revision, maintenance and updating of Provincial statutes; and
  - (iv) Development of policies, programs and organizations of legal services in family law and assistance in the coordination and provision of legal services to government ministries.
- (b) *Crown Proceeding Act* — This sub-vote provides for payments made under the authority of the *Crown Proceeding Act*.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
8,321,996	Legal Services	7,721,368	
1,500,000	*Crown Proceeding Act*	1,354,800	
9,821,996	Total of vote		9,076,168
	Group account classification		
	Salaries	3,753,887	
	Supplies and services	4,057,131	
	Other expenditure	1,447,281	
	Grants	4,000	
		9,262,299	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	186,131	
		9,076,168	

Vote 17 CRIMINAL JUSTICE

Description

This vote provides for the operation of Crown Counsel services throughout the Province for the prosecution of criminal cases and cases related to Provincial statutes or municipal by-laws in the trial and appellate courts of the Province and in the Supreme Court of Canada. The vote also provides for advice to government on matters of criminal law and enforcement and the development of policy and procedure in matters pertaining to criminal law.

Appropriations		Actual Expenditures	
15,053,323	Total of vote		15,046,568
	Group account classification		
	Salaries	8,602,992	
	Supplies and services	6,943,160	
	Other expenditure	721	
		15,546,873	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	500,305	
		15,046,568	

Vote 18 STATUTORY SERVICES, BOARDS AND COMMISSIONS

Description

This vote provides for those services, boards, and commissions under the jurisdiction of the Attorney General, which include the following:

(a) *Legal Services Society* — This sub-vote provides for equality of access to the law in the Province of British Columbia by ensuring that individuals receive legal assistance not otherwise available for financial or other reasons, and by providing education, advice and information about the law for the people of British Columbia.

(b) *Law Reform Commission* — This sub-vote provides for review of all the law of the Province including statute law, commmon law and judicial decisions with a view to its on-going development and reform. Included are codification, elimination of anomalies, repeal of obsolete and unnecessary enactments, reduction in the number of separate enactments and generally the simplification and modernization of the law. Recoveries are received from the Law Foundation to co-fund the Law Reform Commission.

(c) *Coroners* — This sub-vote provides, pursuant to the *Coroners Act*, for investigation, inquiry and inquest of all facts in each unexpected and unnatural death.

(d) *Public Trustee* — This sub-vote provides for the protection of estates and financial interests of minors, mentally disordered persons and those under long-term health care, and for the administration of estates of certain deceased persons. Recoveries are made from monies advanced to estates.

(e) *Fire Commission* — This sub-vote provides for the administration of the *Fire Services Act* and regulations; collection and dissemination of fire information in the Province; investigation of conditions under which fires occur; study of fire prevention and fire suppression; responsibility for all levels of fire training; and provision of generally advisory services respecting fire protection.

(f) *British Columbia Racing Commission* — This sub-vote provides for regulation, development and improvement of horse-racing in the Province. Recoveries are received from the Horse Racing Improvement Fund.

(g) *Land Titles* — This sub-vote provides for the administration of the *Land Title Act* and operation of land registry services throughout the Province.

(h) *Film Classification* — This sub-vote provides for the administration of the *Motion Picture Act* and regulations; the classification of films; and the regulation of the public exhibition of any film and its advertising in the Province.

(i) *Order In Council Patients' Review Board* — This sub-vote provides for review, for the purpose of making recommendations to the Attorney General on the status of persons being held in custody in the Forensic Psychiatric Institute at the pleasure of the Lieutenant Governor in Council. The Patients' Review Board reviews the findings of the court where an individual is declared unfit to stand trial by reason of insanity or acquitted for reasons of insanity.

(j) *Criminal Injury Compensation Act* — This sub-vote provides assistance to victims or to families of victims where the victims have been injured or killed by an act or omission of another resulting from
  (i) the commission of an offence, or
  (ii) the lawful arrest or attempt to arrest an offender or to assist a peace officer, or
  (iii) the lawful prevention, or attempted prevention of the commission of a criminal offence or suspected offence.

(k) *British Columbia Parole Board* — This sub-vote provides for a process for reviewing parole applications from inmates incarcerated in Provincial correctional centres, and for making subsequent parole decisions subject to the statutory provisions of the *Parole Act* (Canada) and consistent with the administration of justice in the Province.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
13,900,000	Legal Services Society	13,900,000	
161,377	Law Reform Commission (net of recoveries)	77,297	
3,822,834	Coroners	3,897,271	
2,339,934	Public Trustee (net of recoveries)	2,437,205	
2,206,542	Fire Commission	2,002,338	
10	British Columbia Racing Commission (net of recoveries)	—	
8,758,989	Land Titles	8,638,777	
182,827	Film Classification	182,005	
140,609	Order in Council Patients' Review Board	112,582	
3,791,308	*Criminal Injury Compensation Act*	3,791,308	
447,198	British Columbia Parole Board	446,996	
35,751,628	Total of vote		35,485,779

Vote 18—*Continued*

33,660,320	Main Estimates
500,000	Special Warrant No. 7
1,591,308	Statutory—*Criminal Injury Compensation Act* (R.S.B.C. 1979, chap 83, sec. 2 (5))
35,751,628	

Group account classification		
Salaries		12,048,377
Supplies and services		6,781,380
Capital		2,918
Other expenditure		120,873
Grants		17,691,308
		36,644,856
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	172,635	
Recoveries		
Horse Racing Improvement Fund	737,140	
Law Foundation	200,552	
Other *re* Public Trustee	48,750	
		1,159,077
		35,485,779

Statutory

INDIAN CUT-OFF LANDS DISPUTES ACT (S.B.C. 1982, chap. 50, sec. 5)

Appropriations		Actual Expenditures	
	Classification		
32,500	Okanagan	32,500	
545,520	Squamish	545,520	
861,688	Westbank	861,688	
1,439,708	Total expenditure		1,439,708
	Group account classification		
	Other expenditure	1,439,708	

Special Account

LAND TITLE ACT (R.S.B.C. 1979, chap. 219, sec. 274)

Appropriations		Actual Expenditures	
47,000	Total expenditure		8,650
	Group account classification		
	Other expenditure	8,650	

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

Summary of Expenditure by Appropriation

		Total Appropriations			
Vote No.	Description	Estimated	Other Authorizations	Total	Actual Expenditures
		$	$	$	$
19	Minister's Office	184,197		184,197	181,569
20	Ministry Operations	18,922,938		18,922,938	18,276,156
		19,107,135		19,107,135	18,457,725

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 19

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Consumer and Corporate Affairs, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
184,197	Total of vote		181,569
	Group account classification		
	Salaries	167,736	
	Supplies and services	6,357	
	Other expenditure	9,919	
		184,012	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,443	
		181,569	

Vote 20

MINISTRY OPERATIONS

Description

This vote provides for the general operations of the ministry which include the following:

(a) *Executive and Administration*—This sub-vote provides for centralized management and administrative planning and support services for all branches of the ministry. Staff solicitors are provided by the Ministry of Attorney General.

(b) *Consumer Affairs*—This sub-vote provides for the promotion of fairness and understanding in the marketplace. The program develops, administers and enforces consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. It regulates aspects of cemeteries, motor dealers and travel firms, attempts to mediate problems in transactions between consumers and suppliers, assists over-committed debtors through counselling and debt pooling arrangements, and provides grants to consumer related groups. It educates consumers concerning their rights and obligations, and provides information and advice to the business community. It conducts research and provides advice on a wide variety of commercial matters related to consumers.

(c) *Corporate Affairs*—This sub-vote provides for the legal framework of the marketplace, including the licensing and registration of individuals, the regulation of the instruments and documents used by institutions to communicate and conduct their business and the administration of the Mobile Home Registry. The Superintendent of Credit Unions, Cooperatives and Trust Companies charters and inspects those institutions. The Superintendent of Brokers, Real Estate and Insurance regulates the mortgage brokers, securities, real estate and insurance industries. The Registrar of Companies maintains complete files on all British Columbia companies, extra-provincial companies, cooperatives, partnerships and societies operating in British Columbia whether based in or outside the Province. The Registrar also records through the central registry mechanic liens and liens against motor vehicles and personal chattels, and conducts searches for those liens for the general public, the financial community and the legal profession. The Commercial Appeals Commission hears appeals under various statutes administered by the ministry. The Auditor Certification Board was established by the *Company Act* to assess the qualifications of auditors for reporting companies.

(d) *Rentalsman*—This sub-vote provides for the administration of the *Residential Tenancy Act*, which governs the relationship between landlords and tenants who rent residential premises; and provides for mediation, adjudication, and rulings on all matters concerned by the act including rental rates and increases. It deals with matters of termination of tenancies, possession of premises, redirection of rent for repairs, essential services and security deposits, and provides for dissemination of information to the general public about their rights and responsibilities under the act.

(e) *Liquor Control and Licensing*—This sub-vote provides for overall direction and control of policy development and administration within the confines of the *Liquor Control and Licensing Act* and regulations.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
2,491,791	Executive and Administration		2,430,247	
2,341,177	Consumer Affairs		2,472,099	
8,833,068	Corporate Affairs		7,950,411	
3,411,025	Rentalsman		3,796,677	
1,845,877	Liquor Control and Licensing		1,626,722	
18,922,938	Total of vote			18,276,156
	Group account classification			
	Salaries		12,527,173	
	Supplies and services		5,679,125	
	Other expenditure		95,915	
	Grants		108,000	
			18,410,213	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	132,200		
	Recoveries			
	Other	1,857		
			134,057	
			18,276,156	

MINISTRY OF EDUCATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations: Estimated	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditures
		$	$	$	$
21	Minister's Office	207,010		207,010	149,479
22	Management Operations and Educational Finance	24,383,227		24,383,227	23,722,286
23	Public Schools Education	1,040,531,959		1,040,531,959	1,009,969,201
24	Post-Secondary Colleges and Institutes	319,463,135		319,463,135	318,794,894
25	Independent Schools	22,117,339		22,117,339	21,688,117
	Statutory —				
	Education (Interim) Finance Act (S.B.C. 1982, chap. 2, sec. 20(6))		1,200,000	1,200,000	1,200,000
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries				
	—National Training Agreement—Skill Growth Fund				
	—Language Textbook Agreement—Additional Textbooks				
	—National Training Agreement—Additional Vocational Training				
	—Canadian Official Languages Programs				
	—Status Indian Children Education				
	—Department of National Defence Children Education				
26	Voted Financing Transactions (Rural Residential School Property Tax)				
		1,406,702,670	1,200,000	1,407,902,670	1,375,523,977

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 21 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Education, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
207,010	Total of vote		149,479
	Group account classification		
	Salaries	143,418	
	Supplies and services	8,593	
		152,011	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,532	
		149,479	

Vote 22 MANAGEMENT OPERATIONS AND EDUCATIONAL FINANCE

Description

This vote provides for the overall direction of policy development for the ministry, as well as administrative and support services to the ministry's operational programs. Included in these functions are planning, policy research, legislative development, systems development, accounting, auditing, payroll, personnel, information and data services, and financial management and research. This vote also provides for educational research and development and membership in and services to several national and inter-provincial activities.

(a) *Deputy Minister's Office*—This sub-vote provides for the management of the Ministry of Education, management leadership and information services to educational agencies (colleges, institutes, school districts and councils), direction for curriculum planning and development processes, special education programs, development of information systems, policy and legislative changes, and financial management services.

(b) *Research and Development*—This sub-vote provides for grants to partially support provincially-oriented educational societies which supplement educational programs of school districts and colleges and institutes. This sub-vote also provides funds for projects designed to develop and enhance the Provincial educational system and for management systems improvements on behalf of the ministry and field agencies.

(c) *National and Inter-Provincial Activities*—This sub-vote provides for British Columbia's share of the operating expenses of the Council of Ministers of Education, Canada, and provides for financial support to the Canadian Education Association. In addition, fully recoverable funds are utilized under a contract with the Federal Government to assist the Canadian International Development Agency to operate a major training project in Indonesia.

(d) *Management Operations*—This sub-vote provides for the coordination and development of policy, legislation, computer data, personnel management, and school district conciliation and arbitration processes. This sub-vote also provides for project management expertise, ministry office space, technology and printing services, and curriculum support activities of textbooks and media materials. Funds are recovered on the sale of supplementary textbooks and media materials to school districts. In addition, this sub-vote provides for liaison with the British Columbia Buildings Corporation, British Columbia Systems Corporation, Public Service Commission and Government Employee Relations Bureau.

(e) *Educational Finance*—This sub-vote provides for the ministry supervision of major financial systems including five-year operating and capital forecasting, annual capital and operating budgets, expenditure management, financial management, schools and post-secondary capital management, and school district and post-secondary institution financial management. Funds are also provided for research into the financial implications of proposals for change in policy, legislation, and management processes. In addition, funds are provided for the internal financial operations of the ministry.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
861,431	Deputy Minister's Office		757,698	
2,028,530	Research and Development		1,543,851	
198,590	National and Inter-Provincial Activities (net of recoveries)		128,580	
20,135,987	Management Operations (net of recoveries)		20,309,488	
1,158,689	Educational Finance		982,669	
24,383,227	Total of vote			23,722,286
	Group account classification			
	Salaries		4,695,319	
	Supplies and services		20,065,696	
	Capital		1,023,860	
	Other expenditure		87,636	
	Grants		466,005	
			26,338,516	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	139,351		
	Recoveries			
	Federal Government	1,290,253		
	Publication Services	1,186,160		
	Other	466		
			2,616,230	
			23,722,286	

Vote 23

PUBLIC SCHOOLS EDUCATION

Description

This vote provides for the development and management of the public schools system through the associated operations of the ministry, the financial support of school districts, and the assistance to homeowners in respect of school taxation.

(a) *Schools Programs*—This sub-vote provides for effective programs in public schools through assessing and developing the content of educational programs, managing public instruction through curriculum development and learning assessment, and developing major supplementary programs such as career development and micro-computer applications. This sub-vote provides for correspondence education for any British Columbia student unable to take the regular school program, promotion of excellence by administering Grade 12 scholarship exams, and promotion of adult educational upgrading by offering a secondary school completion program. It also ensures availability of curriculum resources to all districts through a curriculum resource centre, assists in program implementation and promotes development and implementation of modern language and multi-cultural programs in schools. Recoveries are received from the Federal Government for the scholarship program.

(b) *Field Services*—This sub-vote provides for major financial support service and policy liaison between the ministry and 75 school districts, assessment and accreditation of schools throughout the Province, and assurance that senior school district officials are fulfilling their responsibilities under the statutes and policies of the government. This sub-vote also provides for assessment and improvement of school district management systems, provides for leadership training for senior school district officials, for review of Teacher Assessment Reports, and for implementation of ministry management information systems in school districts. Recoveries relate to fees charged for the Superintendents Selection Committee.

(c) *Special Education*—This sub-vote provides for policy development and the administration of the school districts' operating expenditures for special education programs in the public school system. This sub-vote also provides for the evaluation and assessment of existing and proposed special education programs and services to students with various learning disabilities, both in and outside the school system. In addition, this sub-vote provides for assistance to school district personnel in organizing and evaluating special education programs, in developing new and improved methods in meeting the needs of exceptional children, in operating Jericho Hill School and a Resource Centre for the Visually Impaired, and in improving educational opportunities for Native Indian students. Recoveries are received from the Jericho Hill cafeteria for service provided to the Justice Institute.

(d) *Teachers Services and Research*—This sub-vote provides for evaluation of applications for teacher certificates and certification and decertification as required; and for administration of teacher appeal processes and exchange programs. This sub-vote provides for a knowledge/information base in selected areas, for the conducting of background and interpretive studies for ministry operations, for coordination of ministry research, for liaison with various external groups involved in educational research, and for assistance with the application of research findings in Provincial school systems.

(e) *Schools Facilities*—This sub-vote provides for the development and management of the school districts' capital expenditure program for facilities and equipment, and for physical facilities planning, development and standards for schools.

(f) *Grants to School Districts*—This sub-vote provides for the Provincial share of local school district operating budgets and schools' capital debt servicing, and for contracted programs such as those for severely handicapped children in containment centres. This sub-vote provides on behalf of school districts the fees and insurance permiums related to school fire protection, and provides funds for Provincially established education services in school districts.

(g) *Grants to Reduce Local School Taxes*—This sub-vote provides funds to relieve all or part of home owners' school taxes.

(h) *Teachers' Pension Fund*—This sub-vote provides funds to cover the employer's statutory contribution to the fund on behalf of all school districts and the employer's portion of medical and dental expenses for all retired teachers.

(i) *Grants and Recoveries* re *Non-residential School Property Tax*—The sub-vote provides for grants to school districts from school property tax revenue collected by the Province from non-residential property.

Appropriations	Classification by sub-vote	Actual Expenditures
6,569,267	Schools Programs (net of recoveries)	6,098,098
872,699	Field Services (net of recoveries)	676,011
5,092,430	Special Education (net of recoveries)	4,374,415
499,725	Teachers Services and Research	543,402
836,190	Schools Facilities	772,882
660,661,638	Grants to School Districts	623,962,195
258,000,000	Grants to Reduce Local School Taxes	263,047,206
108,000,000	Teachers' Pension Fund	104,792,441
647,616,926	Grants *re* Non-residential School Property Tax	647,616,926
(647,616,916)	Recoveries *re* Non-residential School Property Tax	(641,914,375)
1,040,531,959	Total of vote	1,009,969,201

Vote 23—*Continued*

Group account classification		
Salaries		6,682,304
Supplies and services		4,362,442
Capital		163,942
Other expenditure		113,707
Grants		1,641,094,980
		1,652,417,375
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	120,400	
Recoveries		
Grants non-residential school property tax	641,914,375	
Other	413,399	
		642,448,174
		1,009,969,201

Vote 24

POST-SECONDARY COLLEGES AND INSTITUTES

Description

This vote provides for the management by the ministry of the Provincial colleges and institutes system and for the operating and capital funds required to operate these agencies and the statutory councils, as well as other post-secondary programs operated through consortia and other educational agencies.

(a) *Post-Secondary Management* — This sub-vote provides for the supervision and operation of college and institute management processes and systems including resource allocation, computerized budgeting and information systems, evaluation systems, Federal-Provincial cost-shared programs, and training programs in industry. The sub-vote provides for the administration and distribution of various forms of financial assistance to students through the Canada Student Loan Program, including Provincial funds, and for coordination of program development and delivery through long-range planning and adjustment to meet priority needs in accordance with resource constraints and in conjunction with other ministries and government agencies. It also provides for the coordination of expenditures by school districts and colleges in programs of continuing education, vocational and other programs as required, and provides for funds to post-secondary institutions for the operation of English as a second language program. The sub-vote provides for the development and management of major financial systems including five-year operating and capital forecasting, annual capital and operating budgets, expenditure management, financial management, post-secondary capital management, post-secondary institutions financial management and the vocational cost system. It also provides for physical facility planning and development for colleges and other post-secondary institutions. (No recoveries are anticipated for 1983/84.)

(b) *Operating Grants — Colleges and Institutes* — This sub-vote provides for operating and cash capital grants to colleges, Provincial institutes, educational agencies, and for programs to cover all classes of expenditure required for program operation and administration, in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the British Columbia labour force to remain productive and competitive. The sub-vote provides funds for the purchase of capital equipment and furnishings. Recoveries are made from the Ministry of Labour for apprenticeship training and from the Federal government for skills growth programs.

(c) *Administrative Support Grants* — This sub-vote provides for operating grants to colleges and other educational agencies including the Knowledge Network of the West Communications Authority in such areas as continuing and adult education, distance learning systems support, library and statistical services and for some emerging programs.

(d) *Debt Servicing Capital Grants* — This sub-vote provides funds for the payment of interest and sinking fund charges for all capital construction and equipment projects for colleges and institutes. Recoveries are made from the Ministry of Labour for apprenticeship training and from the Federal government for skills growth programs.

(e) *Student Financial Aid* — This sub-vote provides financial assistance to post-secondary students who have demonstrated financial need under Federal-Provincial criteria for eligibility and provides funds to subsidize other programs enabling post-secondary students to supplement their income through part-time work while studying. Recoveries are made from the Ministry of Universities, Science and Communications for aid provided to university students.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
5,314,155	Post-Secondary Management (net of recoveries)		4,997,460	
263,924,000	Operating Grants — Colleges and Institutes (net of recoveries)		263,195,944	
1,260,112	Administrative Support Grants		1,100,754	
43,708,868	Debt Servicing Capital Grants (net of recoveries)		43,501,518	
5,256,000	Student Financial Aid (net of recoveries)		5,999,218	
319,463,135	Total of vote			318,794,894
	Group account classification			
	Salaries		2,468,632	
	Supplies and services		1,590,006	
	Other expenditure		46,194	
	Grants		350,069,458	
			354,174,290	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	57,231		
	Recoveries			
	Ministry of Labour — Vote 59	12,883,534		
	Ministry of Universities, Science and Communications — Vote 88	8,373,300		
	Federal government	14,065,331		
			35,379,396	
			318,794,894	

Vote 25

INDEPENDENT SCHOOLS

Description

This vote provides funds to partially support British Columbia independent schools and to supervise their operations as required as a condition of the grant.

(a) *Independent Schools Management* — This sub-vote provides for the inspection, classification and recommendation of independent schools for grants and certification of teachers under the terms of the *School Support (Independent) Act*.

(b) *Independent Schools Grants* — This sub-vote provides for the statutory grants to all eligible independent schools.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
220,339	Independent Schools Management	202,170	
21,897,000	Independent Schools Grants	21,485,947	
22,117,339	Total of vote		21,688,117
	Group account classification		
	Salaries	59,783	
	Supplies and services	677,356	
	Grants	20,955,947	
		21,693,086	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	4,969	
		21,688,117	

Statutory

EDUCATION (INTERIM) FINANCE ACT (S.B.C. 1982, chap. 2, sec. 20 (6))

The *Education (Interim) Finance Act* permits municipalities to deduct an administration fee from the non-residential school property tax that they collect on behalf of the Province. Gross taxes collected are recorded as recoveries to Vote 23.

Appropriations		Actual Expenditures	
1,200,000	Administration Fee		1,200,000
	Group account classification		
	Other expenditure	1,200,000	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds were advanced to the British Columbia Institute of Technology by the Province in accordance with the National Training Agreement to provide training places for high technology skills. These capital funds were recovered from the Federal Government.

Appropriations		Actual Expenditures	
0	National Training Agreement—Skill Growth Fund		0
	Group account classification		
	Grants	2,750,000	
	Less recoveries	2,750,000	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Under the Language Training Agreement, English as a second language textbooks are provided free to designated students at post-secondary colleges and institutes. The cost of these books is then recovered from the Federal Government.

Appropriations		Actual Expenditures
0	Language Textbook Agreement — Additional Textbooks	0

Group account classification	
Supplies and services	130,474
Less recoveries	130,474
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

The Province responded to additional training needs designated by the Federal Government by providing vocational training to clients through post-secondary colleges and institutes. The training costs were recovered from the Federal Government under the National Training Agreement.

Appropriations		Actual Expenditures
0	National Training Agreement—Additional Vocational Training	0

Group account classification	
Grants	2,000,000
Less recoveries	2,000,000
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

These funds are contributed by the Federal Government and paid out in accordance with the Canada-British Columbia Agreement On The Official Languages In Education (1984) to support the maintenance and development of minority language education and second language instruction.

Appropriations		Actual Expenditures
0	Canadian Official Languages Programs	0

Group account classification	
Supplies and services	787,148
Grants	4,028,443
	4,815,591
Less recoveries	4,815,591
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds are received under the 1969 Federal/Provincial agreement which provides for the payment by the Federal Government to the Province of tuition fees for status Indian children enrolled in public schools. These amounts are paid out to the applicable school district.

Appropriations		Actual Expenditures
0	Status Indian Children Education	0

Group account classification	
Grants	31,069,542
Less recoveries	31,069,542
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

In accordance with the 1972 Federal/Provincial agreement, the Province receives tuition fees from Federal Government for the education of service children residing on tax-exempt lands owned by the Federal Government. These amounts are paid out to the respective school districts.

Appropriations		Actual Expenditures
0	Department of National Defence Children Education	0

Group account classification	
Grants	2,570,832
Less recoveries	2,570,832
	0

Vote 26

FINANCING TRANSACTIONS

Description

This vote provides for statutory advance payment of rural residential school property taxes.

In previous years, the difference between estimated cash disbursements and receipts for the fiscal year has been voted. With the adoption of accrual accounting, these transactions are now recorded as a $10 vote since all advances made during the fiscal year will be ultimately recovered in subsequent years.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
78,364,995	Advances *re* Rural Residential School Property Tax	78,107,264	
(78,364,985)	Recoveries *re* Rural Residential School Property Tax	(78,107,264)	
10	Total of vote		0
	Group account classification		
	Other expenditure	78,107,264	
	Less recoveries — School Property Tax	78,107,264	
		0	

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
27	Minister's Office	173,868		173,868	129,282
28	Resource Management Program	20,353,252		20,353,252	18,420,837
29	British Columbia Utilities Commission	1,555,257		1,555,257	1,484,817
30	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	3,500,000		3,500,000	2,002,480
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c)) — Interest on Revenue Refunds		97,340	97,340	97,340
	Mines Act (S.B.C. 1980, chap. 28, sec. 15 (2)) — Mine Improvement		2,355	2,355	2,355
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries				
	—British Columbia Utilities Commission				
	—Conservation and Renewable Energy Agreement — B.C.R. Anzac Line Electrification				
	—N.O.R.P. Oil Program				
		25,582,377	99,695	25,682,072	22,137,111
	Special Account — Energy Development — *Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 4)		88,827	88,827	88,827
		25,582,377	188,522	25,770,899	22,225,938

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 27 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Energy, Mines and Petroleum Resources, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
173,868	Total of vote		129,282
	Group account classification		
	Salaries	127,514	
	Supplies and services	4,300	
		131,814	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,532	
		129,282	

Vote 28

RESOURCE MANAGEMENT PROGRAM

Description

This vote provides for the following ministry operations:

(a) *Executive Management*—This sub-vote provides for senior executive direction and communications and public relations services for the ministry.

(b) *Finance and Administration Division*—This sub-vote provides for ministry management and personnel services; mineral, petroleum and natural gas revenue and tax administration including expenditures and recoveries from the Federal Government for the new oil reference price program; management of data information systems and office automation systems; administrative services including the acquisition and servicing of ministry property and space inventory and requirements; and coordination of the ministry's legislation requirements, and publications.

(c) *Energy Resource Division*—This sub-vote provides for advice on the formulation of Provincial energy strategy and implementation of Provincial energy policy; for development and management of the energy project review process, energy forecasts and strategic studies on energy matters; for advice on the management of energy surpluses; and for formulation and implementation of energy conservation programs, including recoveries from the Federal Government under the energy audit program. This sub-vote also provides for applied research related to energy technology; and technical and administrative support for the Energy Development Agency.

(d) *Mineral Resources Division*—This sub-vote provides for development and implementation of policies and programs encouraging discovery and development of mineral resources and regulation of those activities. It provides for administration and enforcement of Provincial legislation ensuring the safety and health of workers in the mining industry. It also ensures that mining operations do not endanger public safety and that they effect the maximum recovery of mineral resources with the minimum disturbance to the environment. The sub-vote provides for maintenance of a data base on the mineral industry on which to predicate advice and to implement appropriate policies for the mineral sector. It provides for administration of title to the mineral resources of the Province; for facilitating the exploration, discovery and orderly development of Provincial mineral and coal resources through geological mapping, surveys and related activities including training of prospectors, and for information services and laboratory support. The sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the Province and fosters research and technological innovation in sector-related fields. There is partial cost-recovery through fees and licences for some programs for prospectors.

(e) *Petroleum Resources Division*—This sub-vote provides for the disposition of petroleum, natural gas, and geothermal resource rights in a manner which brings maximum benefit to the Province and supports the development of these resources. This sub-vote also provides for regulation of the petroleum industry to ensure safe operation, environmental protection and conservation of subsurface resources; for collection of pertinent information on actual and potential petroleum resources and the nature of the industry; and for promotion of development in new areas.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
513,453	Executive Management		439,437	
3,647,062	Finance and Administration Division (net of recoveries)		4,212,524	
6,106,186	Energy Resources Division (net of recoveries)		4,884,188	
7,630,049	Mineral Resources Division (net of recoveries)		6,772,308	
2,456,502	Petroleum Resources Division		2,112,380	
20,353,252	Total of vote			18,420,837
	Group account classification			
	Salaries		10,316,216	
	Supplies and services		5,946,288	
	Capital		64,454	
	Other expenditure		18,084,590	
	Grants		2,965,790	
			37,377,338	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	347,769		
	Recoveries			
	Federal Government *re* N.O.R.P.	18,000,000		
	Federal Government *re* energy conservation	544,164		
	University of Victoria	17,542		
	Other	47,026		
			18,956,501	
			18,420,837	

Vote 29 BRITISH COLUMBIA UTILITIES COMMISSION

Description

This vote provides funding for the operation of the commission, which is responsible for the regulation of all utilities and the telecommunication sector in the Province. This includes conducting public hearings into major energy project and energy use proposals, the costs of which are partially recovered from hearings proponents. The commission operates under the *Utilities Commission Act*.

Appropriations				Actual Expenditures
1,555,257	Total of vote (net of recoveries)			1,484,817
	Group account classification			
	Salaries		1,250,818	
	Supplies and services		1,062,386	
			2,313,204	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	71,482		
	Recoveries			
	British Columbia Utilities Commission Hearings	756,905		
			828,387	
			1,484,817	

Vote 30 FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT

Description

This vote provides funding for payments from natural gas production and disposition of natural gas interests in accordance with the Federal-Provincial agreement as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

Appropriations			Actual Expenditures
3,500,000	Total of vote		2,002,480
	Group account classification		
	Grants	2,002,480	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (c))

Appropriations			Actual Expenditures
97,340	Interest on revenue refunds		97,340
	Group account classification		
	Other expenditure	97,340	

Statutory

MINES ACT (S.B.C. 1980, chap. 28, sec. 15 (2))

Appropriations			Actual Expenditures
2,355	Mine improvement		2,355
	Group account classification		
	Supplies and services	2,355	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	British Columbia Utilities Commission		0
	Group account classification		
	Supplies and services	781,095	
	Less recoveries	781,095	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Conservation and Renewable Energy Agreement—British Columbia Railway Anzac Line Electrification		0
	Group account classification		
	Grants	2,500,000	
	Less recoveries	2,500,000	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	N.O.R.P. Oil Program	0

Group account classification	
Other expenditure	13,671,132
Less recoveries	13,671,132
	0

Special Account

ENERGY DEVELOPMENT—*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 4)

Appropriations		Actual Expenditures
88,827	Total expenditure	88,827
0	Main Estimates	
88,827	Statutory—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 4)	
88,827		

Group account classification	
Supplies and services	82,827
Grants	6,000
	88,827

MINISTRY OF ENVIRONMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
31	Minister's Office	164,475		164,475	52,869
32	Resource and Environmental Management	79,212,164		79,212,164	76,260,348
33	Emergency Assistance	3,530,000		3,530,000	467,139
	Statutory —				
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2) — Flood Costs		2,783,564	2,783,564	2,783,564
	Emergency Program Act (R.S.B.C. 1979, chap. 106, sec. 16) — Purchase of Property Subject to Hazard		663,327	663,327	663,327
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 15 (1)) — Extinguishment of Debt		3,802	3,802	3,802
	Financial Administration Act (S.B.C. 1981, chap 15, sec. 22 (1)) — Net of Recoveries				
	—Joint Emergency Planning Project				
	—Homathko Development Air Studies				
	—Ambient Air Monitoring				
	—British Columbia Hydro Stikine River Basin Agreement				
	—Federal-Provincial Mapping Projects				
	—Municipal Base Mapping				
	—Environmental Lab — Analytical Tests				
		82,906,639	3,450,693	86,357,332	80,231,049

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 31 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Environment, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
164,475	Total of vote		52,869
	Group account classification		
	Salaries	48,241	
	Supplies and services	4,628	
		52,869	

Vote 32

RESOURCE AND ENVIRONMENTAL MANAGEMENT

Description

This vote provides for the ministry's resource and environmental management programs and includes the following:

(a) *General Administration*—This sub-vote provides for executive direction, control and coordination; and services including ministry information, personnel, finance, systems, space, laboratory, conservation, communications, planning, environmental assessment, inventory and general administration in support of the ministry's operations.

(b) *Air Management*—This sub-vote provides for a clean and healthy atmospheric environment by setting air quality standards, by collecting and disseminating information related to the atmosphere and by assisting the waste management program in emissions monitoring.

(c) *Fisheries Management*—This sub-vote provides for the production of the maximum economic, cultural, recreational and scientific benefits of freshwater fisheries by maintaining and enhancing all native and desirable introduced species of fish at optimum levels of distribution, abundance and health. Integral elements of the fisheries management program include population assessment and inventory; habitat protection and enhancement; fish culture; research; regulations; and public information and participation. Funds expended within the salmonid enhancement program are partially recovered from the Federal Government under a joint agreement. Funds expended on fisheries project agreements with the British Columbia Hydro and Power Authority are totally recovered from the authority. Pertinent legislation includes the *Fisheries Act (Canada)* and the *Wildlife Act*.

(d) *Marine Resources*—This sub-vote provides for the management of oyster culture and seaweed resources; and the licensing, inspection and enforcement of the processing-buying sector of the commercial fishing industry under the Provincial *Fisheries Act* and the *Fish Inspection Act*. Principal objectives are to provide extension services, regulate the developing mariculture industry and fish processing sector and to represent Provincial positions on international fisheries negotiations for maximum social and economic benefits to British Columbia.

(e) *Pesticide Control*—This sub-vote provides for the administration of the *Pesticide Control Act*, including advice, coordination, implementation, information, and development of policies and procedures of related pesticide programs to ensure their prudent use.

(f) *Waste Management*—This sub-vote provides for protection of the environment and conservation of resources through administration of the *Waste Management Act*, the *Litter Act* and programs to recover and utilize waste materials.

(g) *Water Management*—This sub-vote provides for water licensing, regulation of water utilities, dam safety, snow surveys, flood forecasting, floodplain development control, dyke construction, dyke inspection, resource inventory and water quality protection. Pertinent legislation includes the *Water Act, Water Utility Act, Utilities Commission Act, Dykes Maintenance Act, Public Works Agreement Act and the Land Title Act*. Funds expended on the Fraser River flood damage prevention program are recovered from the Federal Government. Funds expended on the Canada-British Columbia hydrometric program and the Revelstoke water license program are both recovered by agreement from the British Columbia Hydro and Power Authority.

(h) *Wildlife Management*—This sub-vote provides for the maintenance, diversity and viability of species representative of the major biophysical zones of the Province to ensure that, within the constraints of land capability and biological limits of each species, wildlife is available in sufficient abundance to meet the social, recreational, ecological and economic needs of society. Funds expended on the wildlife project agreements with the British Columbia Hydro and Power Authority are totally recovered from the authority. This sub-vote also provides for administration of the *Wildlife Act*.

(i) *Surveys and Resource Mapping*—This sub-vote provides for aerial photographs, control surveys, primary base mapping and program coordination services. It also provides for resource mapping and interpretation for terrestrial, coastal and estuary management.

(j) *Provincial Emergency Program*—This sub-vote provides for the costs of the Provincial emergency program which is responsible for developing throughout British Columbia the capability, including plans, to cope and deal with disaster and emergency situations with minimal disruption of essential services.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
19,710,998	General Administration	17,958,805	
2,910,415	Air Management	2,847,334	
11,492,941	Fisheries Management (net of recoveries)	11,567,603	
1,427,794	Marine Resources	1,108,465	
505,606	Pesticide Control	496,618	
7,999,703	Waste Management	7,393,943	
18,609,701	Water Management (net of recoveries)	18,697,265	
6,492,844	Wildlife Management (net of recoveries)	6,415,677	
8,294,728	Surveys and Resource Mapping	8,222,568	
1,767,434	Provincial Emergency Program	1,552,070	
79,212,164	Total of vote		76,260,348

Vote 32—*Continued*

Group account classification		
Salaries		43,021,406
Supplies and services		27,739,669
Capital		6,439,995
Other expenditure		105,749
Grants		947,071
		78,253,890
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	693,935	
Recoveries		
British Columbia Hydro and Power Authority	1,272,962	
Miscellaneous	26,645	
		1,993,542
		76,260,348

Vote 33

EMERGENCY ASSISTANCE

Description

This vote provides for emergency expenditures in response to emergencies and natural disasters.

Appropriations			Actual Expenditures
3,530,000	Total of vote		467,139
	Group account classification		
	Salaries	38,099	
	Supplies and services	393,242	
	Other expenditure	256	
	Grants	35,542	
		467,139	

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations			Actual Expenditures
	Classification		
2,514,477	Southwest Region	2,514,477	
269,087	Lions Bay Flood	269,087	
2,783,564	Total expenditure		2,783,564
	Group account classification		
	Salaries	61,979	
	Supplies and services	2,174,671	
	Capital	114,736	
	Grants	432,178	
		2,783,564	

Statutory

EMERGENCY PROGRAM ACT (R.S.B.C. 1979, chap. 106, sec. 16)

Appropriations			Actual Expenditures
663,327	Purchase of property subject to hazard		663,327
	Group account classification		
	Supplies and services	50,897	
	Capital	612,430	
		663,327	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 15(1))

Appropriations			Actual Expenditures
3,802	Extinguishment of debt		3,802
	Group account classification		
	Other expenditure	3,802	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Joint Emergency Planning Project	0

Group account classification	
Supplies and services	16,226
Less recoveries	16,226
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Homathko Development Air Studies	0

Group account classification	
Salaries	21,112
Supplies and services	10,743
	31,855
Less recoveries	31,855
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Ambient Air Monitoring	0

Group account classification	
Salaries	23,065
Supplies and services	14,348
Capital	48,919
	86,332
Less recoveries	86,332
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	British Columbia Hydro Stikine River Basin Agreement	0

Group account classification	
Salaries	15,248
Supplies and services	2,932
	18,180
Less recoveries	18,180
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Federal-Provincial Mapping Projects	0

Group account classification	
Supplies and services	21,733
Less recoveries	21,733
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Municipal Base Mapping	0

Group account classification	
Supplies and services	156,289
Less recoveries	156,289
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Environmental Lab-Analytical Tests	0

Group account classification	
Supplies and services	23,449
Less recoveries	23,449
	0

MINISTRY OF FINANCE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
34	Minister's Office	172,432		172,432	156,595
35	Government Financial Support	56,128,016		56,128,016	53,847,657
36	Interest on the Public Debt	181,000,000		181,000,000	106,197,342
37	Provincial Capital Commission	363,022		363,022	362,021
38	Compensation Stabilization Program	861,845		861,845	617,449
39	Contingencies (All Ministries)	95,000,000		95,000,000	77,738,975
	Statutory —				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c)) — Interest on Revenue Refunds		801,078	801,078	801,078
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 53 (f)) — Issue Costs		403,116	403,116	403,116
	Unclaimed Money Act (R.S.B.C. 1979, chap. 418, sec. 4) — Payment of Claims		5,396	5,396	5,396
40	Voted Financing Transactions (Rural Area Property Taxes and Land Tax Deferments)				
		333,525,315	1,209,590	334,734,905	240,129,629

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 34

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Finance, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
172,432	Total of vote		156,595
	Group account classification		
	Salaries	151,592	
	Supplies and services	7,535	
		159,127	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,532	
		156,595	

Vote 35

GOVERNMENT FINANCIAL SUPPORT

Description

This vote provides for central financial and administrative services for all ministries and for fiscal, budgetary and financial administration policy development and implementation.

(a) *Treasury Board Staff*—This sub-vote provides for analysis and advice on economic, fiscal and budgetary issues.

(b) *Revenue Operations*—This sub-vote provides for administration of taxation statutes which are the responsibility of the Ministry of Finance, for administration of the *Land Tax Deferment Act* and the *Home Owner Grant Act* as they relate to the non-municipal areas of the Province, for payment of grants and administration of advances to local governments and for payment of federal income tax on behalf of natural gas producers.

(c) *Assessment Services*—This sub-vote provides for the operating grant to the British Columbia Assessment Authority and for courts of revision and assessment appeal board operations which provide taxpayers with a means to obtain fair and equitable property tax assessments.

(d) *Purchasing Commission*—This sub-vote provides for the management of the purchasing requirements of the ministries and other government agencies including the storage of inventory, disposal of surplus material and the repair and maintenance of business machines. Costs incurred in the disposal of surplus material and in the sale of merchandise are recovered from ministries and certain Crown corporations.

(e) *Government Agencies*—This sub-vote provides for public access to and augments government services in locations throughout the Province. Recoveries from other ministries for services provided by government agencies are anticipated for 1983/84.

(f) *Provincial Treasury*—This sub-vote provides for management of the financial assets and liabilities of the government and certain government corporations and agencies and for the management of trust funds and deposits. Recoveries represent earnings on investments for certain trust funds and deposits for which interest payments are made, as well as the expenditures incurred in the funds management and fiscal agent services provided to government, to government corporations, agencies and to special purpose, trust and other funds.

(g) *Systems and Data Processing*—This sub-vote provides for systems and data entry services for this and other ministries. Costs of these services are recovered from certain Crown corporations.

(h) *Office of the Comptroller General*—This sub-vote provides for the auditing, payment, recording and reporting of government accounts and trust funds, for development and implementation of financial administration policy and procedures and for evaluation of accounting and financial management systems throughout government.

(i) *Ministry Support*—This sub-vote provides for executive, financial, administrative, personnel and information services support to ministry operations, and provides for grants under the suggestion awards program.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
3,279,666	Treasury Board Staff		2,995,045	
13,027,214	Revenue Operations		12,399,775	
10,497,000	Assessment Services		9,907,558	
2,848,426	Purchasing Commission (net of recoveries)		2,478,266	
11,095,235	Government Agencies (net of recoveries)		10,978,955	
10	Provincial Treasury (net of recoveries)		0	
3,764,517	Systems and Data Processing (net of recoveries)		3,623,139	
9,019,846	Office of the Comptroller General		8,882,690	
2,596,102	Ministry Support		2,582,229	
56,128,016	Total of vote			53,847,657
	Group account classification			
	Salaries		29,089,651	
	Supplies and services		23,603,665	
	Capital		73,440	
	Other expenditure		78,169,788	
	Grants		9,092,468	
			140,029,012	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	573,520		
	Recoveries			
	Interest on trust deposits	69,156,056		
	Funds Management and Fiscal Agent Fees	13,496,291		
	Ministries	2,017,966		
	Other	937,522		
			86,181,355	
			53,847,657	

Vote 36 INTEREST ON THE PUBLIC DEBT

Description

This vote provides for the cost of interest on the direct debt of the Province. Recoveries are received from the Ministry of Lands, Parks and Housing for the interest cost on government borrowings used to finance the British Columbia Home Program.

Appropriations		Actual Expenditures
181,000,000	Total of vote (net of recoveries)	106,197,342

Group account classification	
Other expenditure	112,126,109
Recoveries	
Ministry of Lands, Parks and Housing — Vote 62	5,928,767
	106,197,342

Vote 37 PROVINCIAL CAPITAL COMMISSION

Description

This vote provides for an operating grant to the Provincial Capital Commission. The commission is responsible for the preserving, upgrading and planning of amenities for and within the capital district.

Appropriations		Actual Expenditures
363,022	Total of vote	362,021

Group account classification	
Salaries	67,171
Supplies and services	18,152
Other expenditure	13,700
Grants	265,225
	364,248
Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits	2,227
	362,021

Vote 38 COMPENSATION STABILIZATION PROGRAM

Description

This vote provides for the administration of the Compensation Stabilization Commission which interprets and administers guidelines and regulations issued under the *Compensation Stabilization Act*.

Appropriations		Actual Expenditures
861,845	Total of vote	617,449

Group account classification	
Salaries	187,051
Supplies and services	430,398
	617,449

Vote 39

CONTINGENCIES (ALL MINISTRIES)

Description

This vote provides for certain expenditures of a contingent or unexpected nature that are not provided for in any other vote. This vote will also provide funding in excess of that provided for in any other vote for costs related to natural disasters, emergency relief and for assistance to those in need.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Salaries	643,000	
	Employee Benefits	2,480,025	
	Motor Carrier Commission and Branch	953,000	
	Motor Vehicle Inspection Division	1,237,000	
	B.C. Ferries Lease Payments	1,250,395	
	Accelerated Dyking	920,509	
	Fraser River Flood Control	1,679,491	
	British Columbia Buildings Corporation Debt Servicing Grant	10,000,000	
	Ocean Falls Corporation Grant	36,228,520	
	Income Assistance	5,057,968	
	British Columbia Buildings Corporation Property Transfers	392,105	
	Independent Schools Grants	16,182,965	
	Miscellaneous	713,997	
95,000,000	Total of vote		77,738,975
	Group account classification		
	Salaries	2,190,458	
	Supplies and services	712,542	
	Other expenditure	7,144,765	
	Grants	67,691,210	
		77,738,975	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (c))

Appropriations		Actual Expenditures	
801,078	Interest on revenue refunds		801,078
	Group account classification		
	Other expenditure	801,078	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 53 (f))

Appropriations		Actual Expenditures	
403,116	Issue costs		403,116
	Group account classification		
	Supplies and services	375,432	
	Other expenditure	27,684	
		403,116	

Statutory

UNCLAIMED MONEY ACT (R.S.B.C. 1979, chap. 418, sec. 4)

Appropriations			Actual Expenditures
5,396	Payment of claims		5,396
	Group account classification		
	Other expenditure	5,396	

Vote 40 FINANCING TRANSACTIONS

Description

This vote provides for advances in respect of deferred property taxes pursuant to the *Land Tax Deferment Act*, and for statutory advances to local government and other entities in respect of property taxes in non-municipal areas collected on their behalf by the Ministry of Finance.

In previous years, the difference between estimated cash disbursements and receipts for the fiscal year has been voted. With the adoption of accrual accounting, these transactions are now recorded as a $10 vote since all advances made during the fiscal year will be ultimately recovered in subsequent years.

Appropriations			Actual Expenditures
10	Total of vote (net of recoveries)		0
	Group account classification		
	Other expenditure	50,814,322	
	Recoveries		
	Property Taxes	50,814,322	
		0	

MINISTRY OF FORESTS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations: Estimated	Total Appropriations: Other Authorizations	Total Appropriations: Total	Actual Expenditures
		$	$	$	$
41	Minister's Office	143,879		143,879	137,711
42	Forest and Range Management	192,472,471		192,472,471	190,253,732
43	Fire Suppression Program	50,000,000		50,000,000	24,862,771
	Statutory —				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c)) — Interest on Revenue Refunds		578	578	578
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries				
	—British Columbia Railway — Tachgeda Lake				
	—Lightning Locator System				
	—Biomass Project				
	—Yukon Territory Fire Suppression				
		242,616,350	578	242,616,928	215,254,792

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 41

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Forests, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
143,879	Total of vote		137,711
	Group account classification		
	Salaries	134,314	
	Supplies and services	3,397	
		137,711	

Vote 42

FOREST AND RANGE MANAGEMENT

Description

This vote provides for all forest, range and recreation programs of the ministry (except fire suppression) and for all management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at Provincial, regional and district levels.

(a) *Management Program*—This sub-vote provides for senior executive direction in the ministry. At headquarters, this includes strategic studies to support the development and evaluation of policy objectives and plans, and the dissemination of information concerning ministry activities. Direction and control of the application of approved forest and range policies and programs are provided for at the regional level and supervision and control of implementation occur at the district level.

(b) *Finance and Administration Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to all general administration matters, grants and support services throughout the ministry, overall monitoring and functional direction of the ministry's financial, human and physical resources, data processing and administrative services and arrangements for accommodation, equipment and its maintenance. More detailed coordination and monitoring of these activities occur at the regional and district levels.

(c) *Harvesting Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the inventory, planning, valuation, sale and disposal of Crown Provincial timber and wood resources, and overall monitoring and functional direction of Provincial wood supplies. Coordination and monitoring of these activities occur at the regional level and field activities take place at the district level. This program also includes the recoverable costs associated with the salvage of merchantable timber, debris disposal and access relocations from pondage areas on behalf of British Columbia Hydro and Power Authority.

(d) *Silviculture Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the reforestation, care and enhancement of Crown Provincial forests, overall monitoring and functional direction of Provincial silvicultural activities, and tree seeds and seedlings required for Provincial reforestation projects. Coordination and monitoring of these projects take place at the regional level while more detailed field activities occur at the district level. These projects and activities include cooperative services with the Ministry of Attorney General and the Federal Penitentiary Service.

(e) *Research Program*—At headquarters, this sub-vote provides for advice, policies and procedures for the services pertaining to silviculture research, for care and enhancement of Crown Provincial forests, and for overall monitoring and functional direction over Provincial silviculture research activities. Coordination, monitoring and field activities take place at the regional level while more detailed field activities occur at the district level. Joint ventures and/or research contracts are carried out with other ministries and educational institutions involving mutual research needs. Costs of joint research projects are recovered from other ministries.

(f) *Forest Protection Program*—At headquarters, this sub-vote provides for advice, policies, procedures and research services pertaining to fire and pest management activities which reduce wood losses and protect public and environmental values. The coordination and monitoring of these activities occur at the regional level, while the provision of most protection services occurs at the district level.

(g) *Range Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to rehabilitation, care and enhancement of Crown Provincial range lands, and overall monitoring and functional direction of ministry range management activities. The regional offices provide for coordination and monitoring of all range management activities on Crown Provincial range lands, while district offices provide for ongoing planning, direction, and control of the use of Crown Provincial range lands.

(h) *Recreation Program*—At headquarters, this sub-vote provides for advice, policies, and procedures pertaining to the protection of recreation and aesthetic values of Crown Provincial forest and range lands outside parks, and overall monitoring and functional direction of ministry recreation management activities. The regional offices provide for coordination and monitoring of recreation activities in the forest regions while the district offices provide for the establishment and maintenance of recreation site facilities and trails on Crown Provincial lands.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
10,967,985	Management Program	10,726,139	
54,817,379	Finance and Administration Program	54,066,754	
50,278,740	Harvesting Program (net of recoveries)	51,414,838	
47,849,126	Silviculture Program	45,869,177	
7,443,061	Research Program (net of recoveries)	7,871,866	
13,025,868	Forest Protection Program	13,188,521	
4,312,140	Range Program	3,829,339	
3,778,172	Recreation Program	3,287,098	
192,472,471	Total of vote		190,253,732

Vote 42—*Continued*

Group account classification		
Salaries		109,551,424
Supplies and services		78,156,480
Capital		3,171,496
Other expenditure		426,762
Grants		1,926,885
		193,233,047
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	1,425,076	
Recoveries		
British Columbia Hydro and Power Authority	1,281,072	
Ministry of Agriculture and Food	24,910	
Federal Government	244,000	
Other	4,257	
		2,979,315
		190,253,732

Vote 43

FIRE SUPPRESSION PROGRAM

Description

This vote provides for the costs of fighting and extinguishing forest and range fires as provided for under the *Forest Act*, including *ex gratia* payments related to this program.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
22,663,026	Direct Fire Fighting Expenditures	9,684,613	
21,808,516	Fire Suppression Flying	11,695,562	
2,141,736	Fire Equipment	1,481,001	
2,890,676	Fire Standby and Overtime	1,933,947	
378,850	Suppression Techniques and Safety Training	29,332	
117,196	Fire Site Rehabilitation	38,316	
50,000,000	Total of vote		24,862,771
	Group account classification		
	Salaries	2,723,774	
	Supplies and services	20,438,028	
	Capital	1,700,691	
	Other expenditure	278	
		24,862,771	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (c))

Appropriations		Actual Expenditures	
578	Interest on revenue refunds		578
	Group account classification		
	Other expenditure	578	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures	
0	British Columbia Railway—Tachgeda Lake		0
	Group account classification		
	Supplies and services	22,729	
	Less recoveries	22,729	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures	
0	Lightning Locator System		0
	Group account classification		
	Supplies and services	1,546	
	Less recoveries	1,546	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Biomass Project		0
	Group account classification		
	Supplies and services	207,587	
	Less recoveries	207,587	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Yukon Territory Fire Suppression		0
	Group account classification		
	Salaries	98,190	
	Supplies and services	393,340	
		491,530	
	Less recoveries	491,530	
		0	

MINISTRY OF HEALTH

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
44	Minister's Office	182,438		182,438	160,696
45	Management Operations	66,569,430		66,569,430	63,154,035
46	Medical Services Commission	526,713,581			
	Statutory — *Medical Services Act* (R.S.B.C. 1979, chap. 255, sec. 12)		2,205,476	528,919,057	528,919,057
47	Preventive and Community Health Care Services	158,801,506		158,801,506	145,976,642
48	Institutional Services	1,697,781,892		1,697,781,892	1,697,070,069
	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries —Out-of-Province Hospital Insurance Reciprocal Agreements —Strongyloides Survey —Parasitology Consulting —Richmond Health Services				
		2,450,048,847	2,205,476	2,452,254,323	2,435,280,499

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 44 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Health, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
182,438	Total of vote		160,696
	Group account classification		
	Salaries	158,161	
	Supplies and services	5,067	
		163,228	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,532	
		160,696	

Vote 45

MANAGEMENT OPERATIONS

Description

This vote provides for the ministry's administration and support services.

(a) *Central Administration*—This sub-vote provides for the overall development, direction and coordination of policy for the ministry and includes the deputy minister's office, personnel, financial services, information services, policy, planning and legislation, internal audit and management information services.

(b) *Support Services*—This sub-vote, which is net of recoveries, provides for the central supply of various goods and services to the ministry and outside facilities and agencies. This includes supplies and services, computer and consulting and building occupancy. Recoveries are received from the sale of supplies and services to other ministries and outside agencies.

(c) *Special Care Services Grants*—This sub-vote provides for grants to support various societies and other public bodies providing health-related services which complement ministry programs. These services include diagnostic, treatment and preventive programs.

Appropriations		Classification by sub-vote	Actual Expenditures	
10,259,449		Central Administration		8,799,936
	1,234,265	—Ministry Executive	846,015	
	736,263	—Information Services	606,331	
	2,263,986	—Personnel	1,949,751	
	4,245,567	—Financial Services	3,949,434	
	888,117	—Policy, Planning and Legislation	766,319	
	148,044	—Internal Audit	0	
	743,207	—Management Information Services	682,086	
51,044,613		Support Services (net of recoveries)		48,991,743
	10,904,302	—Supply and Services	9,167,252	
	3,865,599	—Computer and Consulting	3 749,676	
	36,274,712	—Building Occupancy Charges	36,074,815	
5,265,368		Special Care Services Grants		5,362,356
66,569,430		Total of vote		63,154,035

Group account classification		
Salaries		15,591,572
Supplies and services		45,651,827
Capital		77,509
Other expenditure		380,828
Grants		5,288,338
		66,990,074
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	170,554	
Recoveries		
Supplies and Services	3,665,485	
		3,836,039
		63,154,035

Vote 48

MEDICAL SERVICES COMMISSION

Description

This vote provides for the development and administration of policies and programs under the Medical Services Plan including payment of insured services.

(a) *Administration*—This sub-vote provides for the administration of the Medical Services Plan. Services include registration of subscribers, billing and processing of premiums, auditing claims for benefits and the preparation for negotiations of contracts with practitioners.

(b) *Medical Services Plan*—This sub-vote provides funds for Medical Service Plan expenditures in excess of Medical Service Plan premium revenue. Expenditures of the plan include payment to physicians, dental surgeons, other practitioners and laboratories, on a fee-for-service basis according to a schedule of fees approved by the commission. Some practitioners are reimbursed on a salaried or sessional basis. The plan also funds disability insurance and partial education expenses for medical practitioners as required under the negotiated contractual agreement with the British Columbia Medical Association.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
22,244,840		Administration		20,666,573
506,674,217		Medical Services Plan		508,252,484
	458,814,395	—Fee for Service	461,956,827	
	43,208,113	—Salaried and Sessional Payments	41,562,052	
	4,651,709	—Disability Insurance and Education Fund	4,733,605	
528,919,057		Total of vote		528,919,057
526,713,581		Main Estimates		
2,205,476		Statutory—*Medical Service Act* (R.S.B.C. 1979, chap. 255, sec. 12)		
528,919,057				

Group account classification	
Salaries	10,779,764
Supplies and services	9,894,256
Other expenditure	24,824
Grants	508,252,484
	528,951,328
Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits	32,271
	528,919,057

Vote 47

PREVENTIVE AND COMMUNITY HEALTH CARE SERVICES

Description

This vote provides for the service delivery, program management, policy development and planning responsibility for preventive and community care programs.

(a) *Preventive Services* — This sub-vote provides for the delivery of public health nursing, public health inspection, health education, speech and hearing, nutrition, dental program, epidemiology, and medical health officers. It also provides for grants to municipalities for the delivery of certain preventive programs.

(b) *Vancouver Bureau* — This sub-vote provides for a variety of services grouped together for administrative purposes and includes tuberculosis and venereal disease control, provincial laboratory, pharmacy, kidney dialysis services and occupational health.

(c) *Vital Statistics* — This sub-vote provides for the registration and certification of births, marriages, divorces, deaths, changes of names, as well as other registration and statistical services.

(d) *Forensic Psychiatric Services* — This sub-vote provides for the operation and management of forensic psychiatric services to the courts and justice agencies in the Province on an in-patient, out-patient and consultative basis. These agencies and programs include the Maples Adolescent Treatment Centre, the Forensic Psychiatric Institute, Vancouver and Victoria clinics and juvenile services to the courts.

(e) *Alcohol and Drug* — This sub-vote provides for the management, operation and support services of the alcohol and drug program. Included are detoxification centres, out-patient clinics, and grants to funded agencies.

(f) *Mental Health* — This sub-vote provides for the program management of mental health services, the operation of mental health centres, the boarding home program, Burnaby psychiatric services and Riverview Hospital. Grants are provided to support agencies supplying health related services and to agencies providing an extension of the ministry's programs.

Appropriations		Classification by sub-vote	Actual Expenditures	
41,380,330		Preventive Services		36,697,616
	2,083,486	—Program Management	2,561,089	
	7,745,481	—Medical Health Officers and Staff	8,028,965	
	12,657,651	—Public Health Nursing	11,411,951	
	2,864,477	—Public Health Inspection	2,512,385	
	133,892	—Health Education	68,320	
	3,881,070	—Speech and Hearing	1,697,274	
	401,183	—Nutrition	341,950	
	1,514,227	—Dental Program	958,293	
	2,537,603	—Epidemiology	2,300,737	
	7,561,260	—Preventive Grants to Municipalities	6,816,652	
14,145,298		Vancouver Bureau		12,687,845
	5,276,486	—Provincial Laboratory	4,362,328	
	810,520	—VD Control	754,294	
	3,841,033	—Medical Supply — Kidney Dialysis	2,880,533	
	2,505,626	—TB Control	3,022,189	
	1,108,885	—Occupational Health	1,074,234	
	602,748	—Pharmacy	594,267	
2,520,374		Vital Statistics		2,197,131
13,839,738		Forensic Psychiatric Services		12,110,880
	448,737	—Program Management	460,705	
	6,615,326	—Maples Adolescent Treatment Centre	5,203,056	
	5,159,737	—Forensic Psychiatric Institute	5,256,751	
	729,756	—Vancouver Clinic	696,696	
	224,696	—Victoria Clinic	224,832	
	661,486	—Juvenile Services to Courts	268,840	
18,505,122		Alcohol and Drug		17,003,706
	2,345,629	—Program Management	1,926,763	
	3,999,078	—Outpatient Clinics	3,350,798	
	2,957,827	—Detoxification Centres	2,836,652	
	9,202,588	—Grants to Funded Agencies	8,889,493	
68,410,644		Mental Health		65,279,464
	766,768	—Program Management	853,184	
	45,080,301	—Riverview Hospital	42,797,145	
	4,364,316	—Burnaby Psychiatric Services	4,130,751	
	10,955,262	—Mental Health Centres	10,521,970	
	7,243,997	—Grants to Funded Agencies	6,976,414	
158,801,506		Total of vote		145,976,642

Vote 47—*Continued*

Group account classification		
Salaries		99,078,704
Supplies and services		23,267,078
Capital		742,297
Other expenditure		563,465
Grants		22,771,797
		146,423,341
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	310,979	
Recoveries		
Other	135,720	
		446,699
		145,976,642

Vote 48

INSTITUTIONAL SERVICES

Description

This vote provides for the service delivery, program management, policy development and planning responsibility for institutional, acute and continuing patient care programs.

(a) *Hospital Programs* — This sub-vote provides for program management and grant funding for the operation, construction, renovation and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning and hospital monitoring, and data retrieval. Hospital operating grants normally pay for the majority of operating costs of hospitals after deducting other sources of revenue. This sub-vote also provides for grants to the Red Cross and cancer clinics, and payments for computer services shared by hospitals and out-of-province hospital services. In addition, it provides for payment of the Provincial Government's share of debt servicing of hospital construction and renovation projects, grants for minor capital projects, and payment of the Provincial Government's share of the purchase of approved equipment.

(b) *Long-Term Care* — This sub-vote provides for program management, direct service and grant funding for programs to serve residents of British Columbia who require assistance in carrying out daily living activities, but who do not require the high level of care provided by an acute care hospital. The direct services include provision of home nursing care, long-term care assessment and community physiotherapy and funding for the provincial adult care facilities licensing board, as well as operation of the government institutions of Valleyview, Pearson and Skeenaview. The grant-funded programs include funding to proprietary and non-profit long-term care facilities for the delivery of personal, intermediate, and extended care services; homemaker agencies to provide in-home care of clients; adult day care for clients who cannot fully cope in the community but do not require the full-time use of a facility; group homes for the handicapped; and operating grants to five municipalities for the provision of home-care/long-term care services.

(c) *Emergency Health Services* — This sub-vote provides for emergency health services including a ground and air ambulance service throughout the Province, the operation of an ambulance modification plant, training programs for emergency medical assistants and paramedic crews and coordination of the ministry's responsibility in disaster planning. The ministry receives recoveries from the Workers' Compensation Board and for work performed by the ambulance modification plant.

Appropriations		Classification by sub-vote		Actual Expenditures
1,321,380,843		Hospital Programs		1,330,319,166
	5,931,966	—Program Management	4,502,472	
	1,216,872,000	—Operating Grants to Hospitals	1,233,188,796	
	76,288,398	—Hospital Construction and Renovation	70,341,413	
	22,288,479	—Hospital Equipment	22,286,485	
330,648,649		Long-Term Care		319,865,132
	2,104,177	—Program Management	1,596,645	
	29,237,427	—Government Institutions	27,112,718	
	215,311,369	—Long-Term Care Facilities	211,111,532	
	17,448,300	—Home Nursing Care	16,727,957	
	759,383	—Community Physiotherapy	655,037	
	50,413,854	—Homemaker Services	48,543,190	
	4,284,041	—Adult Day Care	3,583,492	
	1,487,175	—Group Homes for the Handicapped	1,498,405	
	9,602,923	—Long-Term Care Assessments	9,036,156	
45,752,400		Emergency Health Services (net of recoveries)		46,885,771
	1,144,557	—Program Management	1,263,842	
	38,123,685	—Ambulance Services	40,757,278	
	3,490,824	—Air Ambulance	2,010,213	
	997,168	—Support Services	1,965,173	
	1,996,166	—Training	889,265	
1,697,781,892		Total of vote		1,697,070,069

Group account classification	
Salaries	68,957,064
Supplies and services	16,369,050
Capital	295,886
Other expenditure	7,323,666
Grants	1,604,803,062
	1,697,748,728

Vote 48—*Continued*

Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	230,985	
Recoveries		
Workers' Compensation Board	215,000	
Other	139,674	
Emergency Health Services Commission	93,000	
		678,659
		1,697,070,069

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Out of Province Hospital Insurance Reciprocal Agreements	0

Group account classification	
Grants	10,030,948
Less recoveries	10,030,948
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Strongyloides Survey	0

Group account classification	
Supplies and services	993
Less recoveries	993
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Parasitology Consulting	0

Group account classification	
Supplies and services	2,470
Capital	1,086
	3,556
Less recoveries	3,556
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Richmond Health Services	0

Group account classification	
Grants	352,550
Less recoveries	352,550
	0

MINISTRY OF HUMAN RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated	Total Appropriations Other Authorizations	Total Appropriations Total	Actual Expenditures
		$	$	$	$
49	Minister's Office	195,191		195,191	176,351
50	Ministry Programs	1,281,477,701			
	Supplement—Special Warrant No. 8		11,540,000	1,293,017,701	1,293,016,477
51	Transit Services	86,600,000		86,600,000	84,188,223
		1,368,272,892	11,540,000	1,379,812,892	1,377,381,051

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 49

MINISTER'S OFFICE

Description

This vote provides funds for the Office of the Minister of Human Resources, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
195,191	Total of vote		176,351
	Group account classification		
	Salaries	164,884	
	Supplies and services	13,990	
	Other expenditure	9	
		178,883	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,532	
		176,351	

Vote 50

MINISTRY PROGRAMS

Description

This vote provides for the administration and operation of ministry income security programs and social services including salaries and expenses of ministry staff.

(a) *Ministry Executive and Program Support*—This sub-vote provides for overall direction and development of ministry programs and services, administrative support and management services to ministry operations, payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and offices occupied by the ministry headquarters, and payments to British Columbia Systems Corporation for data processing and management consulting services.

(b) *Direct Community Services*—This sub-vote provides for the salaries and expenses of ministry staff in regional and district offices or community-based programs, and rental and maintenance of buildings and offices occupied by ministry field services and institutions.

(c) *Services for Families and Children*—This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to children and families in their own homes or communities. Recoveries are received from the Federal Government in the form of family allowance payments for children-in-care.

(d) *Rehabilitation Services*—This sub-vote provides for residential care and social services for the physically and mentally handicapped, day-care services, grants and purchase-of-service funding to non-profit societies providing community-based services, training and rehabilitation for GAIN recipients, and rental and maintenance of facilities for handicapped persons.

(e) *GAIN Programs*—This sub-vote provides for income assistance and special allowances to persons in need, minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care, burial fees for indigent persons, and claims through 1981 for the renters' tax credit for persons with limited or no taxable income who rented their principal residence.

(f) *Pharmacare Programs*—This sub-vote provides for full or partial subsidies on designated prescription drugs, ostomy supplies and prosthetic appliances.

(g) *Services to Seniors*—This sub-vote provides for an additional monthly payment to seniors who receive the Federal Guaranteed Income Supplement or Spouse's Allowance, shelter aid for elderly renters, subsidized bus passes for seniors and handicapped persons who qualify for GAIN benefits or the Federal Guaranteed Income Supplement, funding for seniors day centres, and counselling services for senior citizens.

Appropriations		Classification by sub-vote		Actual Expenditures
25,830,099		Ministry Executive and Program Support		23,223,705
98,773,423		Direct Community Services		94,484,529
90,107,251		Services for Families and Children (net of recoveries)		84,478,897
150,309,046		Rehabilitation Services		141,450,099
	40,108,032	—Opportunities to Independence	38,118,333	
	24,560,868	—Community Residential Care Services	22,938,153	
	8,441,709	—Community Contracted Services	7,855,403	
	77,198,437	—Special Programs for the Retarded	72,538,210	
787,433,760		GAIN Programs		810,368,671
	749,883,886	—Income Assistance Program	776,503,260	
	600,000	—Renters' Tax Credit	467,247	
	36,949,874	—Health Care and Dental Services	33,398,164	
108,624,850		Pharmacare Programs		106,573,296
31,939,272		Services to Seniors		32,437,280
	18,000,000	—Seniors Supplement	18,205,418	
	7,500,000	—Shelter Aid for Elderly Renters	8,881,566	
	5,260,000	—Bus Pass program	4,283,813	
	929,271	—Seniors Day Centres	870,133	
	250,001	—Seniors Counselling Service	196,350	
1,293,017,701		Total of vote		1,293,016,477

1,281,477,701	Main Estimates
11,540,000	Special Warrant No. 8
1,293,017,701	

Vote 50—*Continued*

Group account classification		
Salaries		125,014,223
Supplies and services		149,645,975
Capital		721,263
Other expenditure		1,142,967
Grants		1,019,260,178
		1,295,784,606
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	263,138	
Recoveries		
Federal Government	2,378,158	
Other	126,833	
		2,768,129
		1,293,016,477

Vote 51

TRANSIT SERVICES

Description

This vote provides partial funding assistance to British Columbia Transit, custom bus services and Provincial inter-urban bus services.

(a) *British Columbia Transit*—This sub-vote provides funds for urban public passenger transportation services in large and small communities throughout the Province.

(b) *Custom Bus Services*—This sub-vote provides funds for urban transportation services to the disabled in various communities throughout the Province.

(c) *Provincial Transit Subsidies*—This sub-vote provides for financial assistance to Provincial inter-urban bus services.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
78,000,000	British Columbia Transit	77,198,570	
1,500,000	Custom Bus Services	1,214,774	
7,100,000	Provincial Transit Subsidies	5,774,879	
86,600,000	Total of vote		84,188,223
	Group account classification		
	Grants	84,188,223	

MINISTRY OF INDUSTRY AND SMALL BUSINESS DEVELOPMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
52	Minister's Office	158,426		158,426	151,861
53	Ministry Operations	68,112,503			
	Supplement—Special Warrant No. 6		1,000,000		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83) — Transfer to Ministry of Universities, Science and Communications		(4,900,000)	64,212,503	41,094,236
54	British Columbia Railway — Historic Debt	70,000,000		70,000,000	70,000,000
	Statutory —				
	Public Service Act (R.S.B.C. 1979, chap. 343, sec. 78) — Medical Expenses, London, England		310	310	310
55	Voted Financing Transactions (Travel Industry Development Subsidiary Agreement)				
		138,270,929	(3,899,690)	134,371,239	111,246,407
	Special Account — North East Coal Development — *Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 6)	2,646,500		2,646,500	1,050,010
		140,917,429	(3,899,690)	137,017,739	112,296,417

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 52 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Industry and Small Business Development, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
158,426	Total of vote		151,861
	Group account classification		
	Salaries	148,066	
	Supplies and services	6,261	
		154,327	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,466	
		151,861	

Vote 53

MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and the operating programs of the ministry.

(a) *General Administration*—This sub-vote includes the deputy minister's office and provides for executive direction as well as financial, personnel, administrative and library services to the ministry.

(b) *Central Statistics*—This sub-vote provides for statistical information and analytical support for the ministry, other agencies of the Province and in certain cases for the business community. It also provides for and coordinates data processing services for the ministry.

(c) *Trade, Industry and Export Promotion*—This sub-vote provides funds to stimulate new business investment, and private sector capital formation, and to analyze and develop long-term trade policy. It also provides for ministerial and related staff travel outside Canada, trade missions, and general promotion for the export of British Columbia goods and services.

(d) *Economic Development Policy*—This sub-vote provides policy and program proposals for the minister, ministry and cabinet. It also provides for industry and sector forecasts, and economic and policy analysis of major resource projects.

(e) *Small Business and Regional Industrial Development*—This sub-vote provides for the design, negotiation, management, monitoring and evaluation of Federal-Provincial and joint government-industry economic development programs, assistance to the Province's independent business community, and evaluation of British Columbia related applications to the Federal Foreign Investment Review Agency (grants under the small manufacturers' development assistance program are not in addition to those provided for by Part 1 of the *Small Business Development Act*).

(f) *Federal-Provincial Shared Cost Programs*—This sub-vote provides funding for economic development activities jointly funded by the Province of British Columbia and the Federal Government.

(g) *Grants*—This sub-vote provides for financial assistance to specific industry sectors by funding Crown corporations, non-profit organizations and industry associations which encourage economic activity in the Province.

(h) *North East Coal Development*—This sub-vote provides funds to British Columbia Hydro and Power Authority and to British Columbia Railway Company towards the development of North East Coal infrastructure.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
2,227,331	General Administration	1,981,811	
1,723,818	Central Statistics	1,574,789	
3,618,927	Trade, Industry and Export Promotion	2,970,517	
1,426,557	Economic Development Policy	991,230	
12,665,943	Small Business and Regional Industrial Development	11,952,045	
19,745,296	Federal-Provincial Shared Cost Programs	15,275,159	
2,910,250	Grants	2,495,767	
19,894,381	North East Coal Development	3,852,918	
64,212,503	Total of vote		41,094,236
68,112,503	Main Estimates		
1,000,000	Special Warrant No. 6		
(4,900,000)	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83)—transfer to Ministry of Universities, Science and Communications		
64,212,503			
	Group account classification		
	Salaries	6,278,950	
	Supplies and services	3,825,331	
	Other expenditure	358,637	
	Grants	30,732,079	
		41,194,997	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	100,761	
		41,094,236	

Vote 54 BRITISH COLUMBIA RAILWAY—HISTORIC DEBT

Description

This vote provides funds to the British Columbia Railway Company to be applied to debt servicing costs of the company.

Appropriations			Actual Expenditures
70,000,000	Total of vote		70,000,000
	Group account classification		
	Grants	70,000,000	

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations			Actual Expenditures
310	Medical expenses, London, England		310
	Group account classification		
	Other expenditure	310	

Vote 55

FINANCING TRANSACTIONS

Description

This vote provides for the Provincial share of recoverable funding to develop the travel industry and tourism potential under the terms of the Federal/Provincial Travel Industry Development Subsidiary Agreement. Financing transactions under the Industrial Development Subsidiary Agreement (IDSA) are now made from the IDSA Special Purpose Loan Repayment Revolving Fund for 1983/84.

In previous years, the difference between estimated cash disbursements and receipts for the fiscal year has been voted. With the adoption of accrual accounting, these transactions are now recorded as a $10 vote since all advances made during the fiscal year will be ultimately recovered in subsequent years.

Appropriations			Actual Expenditures
10	Total of vote (net of recoveries)		0
	Group account classification		
	Other expenditure	126,700	
	Recoveries — Federal Government	126,700	
		0	

Special Account

NORTH EAST COAL DEVELOPMENT — *SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 6)

Appropriations			Actual Expenditures
2,646,500	Total expenditure		1,050,010
	Group account classification		
	Supplies and services	1,050,010	

MINISTRY OF INTERGOVERNMENTAL RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			
		Estimated	Other Authorizations	Total	Actual Expenditures
		$	$	$	$
56	Minister's Office	117,775		117,775	112,085
57	Intergovernmental Relations	2,305,312		2,305,312	2,069,757
	Statutory —				
	Public Service Act (R.S.B.C. 1979, chap. 343, sec. 78) — Medical Expenses, London, England		2,004	2,004	2,004
		2,423,087	2,004	2,425,091	2,183,846

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 56

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Intergovernmental Relations, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
117,775	Total of vote		112,085
	Group account classification		
	Salaries	105,440	
	Supplies and services	8,943	
		114,383	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,298	
		112,085	

Vote 57

INTERGOVERNMENTAL RELATIONS

Description

This vote provides for the following operations of the ministry:

(a) *Administration*—This sub-vote provides for the cost of administrative support and other services of the ministry and for the facilitation of the cabinet's committee system. It also provides for the coordination and development of policies, strategies and activities regarding the Province's relations with other governments, for the coordination and development of British Columbia's policies on proposals to reform federalism and includes estimates for the operation of B.C. House, Ottawa.

(b) *B.C. House, London*—This sub-vote provides for the operation of the Office of the Agent General, including his salary and expenses and those of staff members as well as for the operation and maintenance of B.C. House in London and the provision of services to tenants.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
1,551,849	Administration	1,402,666	
753,463	B.C. House, London	667,091	
2,305,312	Total of vote		2,069,757
	Group account classification		
	Salaries	1,446,425	
	Supplies and services	632,914	
	Other expenditure	50,139	
	Grants	45,000	
		2,174,478	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	104,721	
		2,069,757	

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations		Actual Expenditures	
2,004	Medical expenses, London, England		2,004
	Group account classification		
	Other expenditure	2,004	

MINISTRY OF LABOUR

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			
		Estimated	Other Authorizations	Total	Actual Expenditures
		$	$	$	$
58	Minister's Office	182,042		182,042	177,061
59	Ministry Operations	56,023,326		56,023,326	49,431,653
60	Boards and Agencies	2,693,975			
	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))		18,936	2,712,911	2,712,911
		58,899,343	18,936	58,918,279	52,321,625

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 58

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Labour, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
182,042	Total of vote		177,061
	Group account classification		
	Salaries	162,421	
	Supplies and services	14,640	
		177,061	

Vote 59

MINISTRY OPERATIONS

Description

This vote provides for the administration of the following statutes: *Apprenticeship Act, Electrical Safety Act, Employment Standards Act, Essential Service Disputes Act, Factory Act, Gas Safety Act, Human Rights Code, Labour Code, Ministry of Labour Act, Power Engineers and Boiler and Pressure Vessel Safety Act, Refugee Settlement Act* and *Wage (Public Construction) Act.*

(a) *Ministry Management*—This sub-vote provides for administrative, personnel, communications and systems services, as well as building occupancy costs. Building occupancy charges specifically related to Boards of Review are recoverable from the accident fund established pursuant to the *Workers Compensation Act.*

(b) *Women's Programs*—This sub-vote promotes the full participation of women in the labour force and includes opportunities in the public sector.

(c) *Labour Relations and Compensation Advisory Services*—This sub-vote provides for mediation and arbitration services related to labour disputes, investigation of complaints filed by non-unionized employees, investigation and attempts to resolve allegations of discrimination and advice to employers and workers who are appealing through the Boards of Review, decisions made by the Worker's Compensation Board. This sub-vote also provides for liaison between the government and the construction industry.

(d) *Employment Standards Branch*—This sub-vote provides for the administration of the *Employment Standards Act* and for support services to the Labour Relations Board.

(e) *Human Rights Programs*—This sub-vote provides for the administration of the *Human Rights Code* (including the Human Rights Commission, the Human Rights Branch, and individually appointed Boards of Inquiry) by means of investigation and settlement of alleged discrimination, or if applicable, by appointment of Boards of Inquiry and through promotion of the principles of the Code.

(f) *Safety Services*—This sub-vote provides for the establishment of safety standards and inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigerator systems and environmental conditions in factories and offices. The sub-vote also provides for the safety education programs.

(g) *Employment Training Programs*—This sub-vote provides for programs for employment policy development, administration of employment programs, and planning and management of apprenticeship and industrial training. Provision is also made for Provincial programs pertaining to immigration matters, manpower advisory services and trade schools, and comprehensive and coordinated vocational rehabilitation services for disabled persons.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
6,837,003	Ministry Management (net of recoveries)		6,759,665	
345,165	Women's Programs		403,011	
1,373,408	Labour Relations and Compensation Advisory Services		1,317,939	
3,516,744	Employment Standards Branch		3,389,676	
1,245,128	Human Rights Programs		910,051	
8,204,384	Safety Services		7,795,342	
34,501,494	Employment Training Programs		28,855,969	
56,023,326	Total of vote			49,431,653
	Group account classification			
	Salaries		19,929,141	
	Supplies and services		8,564,159	
	Capital		193,859	
	Other expenditure		517,182	
	Transfer to Ministry of Education — Vote 24		12,883,534	
	Grants		7,817,054	
			49,904,929	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	377,032		
	Recoveries			
	Workers' Compensation Board	96,244		
			473,276	
			49,431,653	

Vote 60 BOARDS AND AGENCIES

Description

This vote provides for the administration of the *Labour Code* by the Labour Relations Board and for the adjudication of matters referred to the Employment Standards Board pursuant to the *Employment Standards Act*. The Boards of Review, an appellate agency established under the *Workers Compensation Act*, reviews decisions made by the Workers' Compensation Board respecting workers. Funds expended by the Boards of Review are recoverable from the accident fund established pursuant to the *Workers Compensation Act*.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
2,619,894	Labour Relations Board		2,707,968	
93,007	Employment Standards Board		4,943	
10	Boards of Review (net of recoveries)		0	
2,712,911	Total of vote			2,712,911
2,693,975	Main Estimates			
18,936	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3))			
2,712,911				
	Group account classification			
	Salaries		2,867,211	
	Supplies and services		979,212	
	Other expenditure		65,102	
			3,911,525	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	5,452		
	Recoveries			
	Workers' Compensation Board	1,193,162		
			1,198,614	
			2,712,911	

MINISTRY OF LANDS, PARKS AND HOUSING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
61	Minister's Office	176,639		176,639	129,708
62	Ministry Operations	63,038,679		63,038,679	59,198,623
63	Ministry Enterprises	10		10	
	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries —Winter Cove —Westmin Resources				
		63,215,328		63,215,328	59,328,331
	Special Accounts —				
	Crown Land — *Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7)	16,700,000	6,278,761	22,978,761	22,978,761
	Provincial Home Acquisition — *Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21)	18,000,000	8,048,047	26,048,047	26,048,047
	University Endowment Land Act (R.S.B.C. 1979, chap. 420, sec. 3)	2,355,000		2,355,000	1,132,019
		100,270,328	14,326,808	114,597,136	109,487,158

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 61

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Lands, Parks and Housing, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
176,639	Total of vote		129,708
	Group account classification		
	Salaries	125,074	
	Supplies and services	7,166	
		132,240	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,532	
		129,708	

Vote 62

MINISTRY OPERATIONS

Description

This vote provides for central ministry administration and support services and the development and management of policy and programs in support of the ministry's mandate of lands, parks, outdoor recreation and housing.

(a) *Administration*—This sub-vote provides for the ministry executive; public information; legal, financial and personnel services; rental and maintenance of buildings and office accommodation occupied by the ministry; data processing and computer systems requirements; management of the ministry vehicle fleet and acquisition of vehicles; and supporting management systems for planning, monitoring, and controlling the ministry's financial, human and physical resources. Computer, consulting and building occupancy costs attributable to the Provincial Home Acquisition and Crown Land Accounts are recovered from those accounts.

(b) *Lands and Housing*—This sub-vote provides for the management and allocation of Crown lands and the development and management of housing programs to serve British Columbians. The main activities are field and headquarters operations including the administration of the Provincial Home Acquisition Account and Crown Land Account; provision of grants and subsidies for the British Columbia Housing Management Commission and housing programs; and administration of the University Endowment Lands. Operating costs attributable to the Provincial Home Acquisition Account and Crown Land Account are recovered from these accounts. Other recoveries include fees, licences and ratepayer contributions from the University Endowment Lands; and revenue from sales and sundry items. The net operating cost of the University Endowment Lands is carried to the University Endowment Lands Administration Account.

(c) *Parks and Outdoor Recreation*—This sub-vote provides for the maintenance and improvement of a high quality system of parks for the enjoyment and recreational use of all British Columbians and visitors and the coordination of policy and programs for outdoor recreation and outdoor recreation safety. Recoveries include sales of publications and sundry items.

(d) *British Columbia Home Program*—This sub-vote provides for the interest cost on government borrowings undertaken to finance this program.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
7,802,225	Administration (net of recoveries)		7,662,816	
21,548,245	Lands and Housing (net of recoveries)		19,935,147	
26,688,209	Parks and Outdoor Recreation (net of recoveries)		25,671,893	
7,000,000	British Columbia Home Program		5,928,767	
63,038,679	Total of vote			59,198,623
	Group account classification			
	Salaries		32,347,125	
	Supplies and services		16,835,890	
	Capital		1,853,212	
	Other expenditure		200,145	
	Transfer to Ministry of Finance — Vote 36		5,928,767	
	Grants		16,925,087	
			74,090,226	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	420,976		
	Recoveries			
	Crown Land Account	11,684,745		
	Provincial Home Acquisition Account	1,487,219		
	UBC—Fire Protection	47,797		
	Ambulance Services	55,270		
	Other	36,577		
			13,732,584	
			60,357,642	
	Less U.E.L. Receipts			
	Taxes	745,946		
	Sales and Services	570,963		
	Miscellaneous	11,336		
		1,328,245		
	Excess of Receipts over Disbursements credited to U.E.L. Account	(169,226)		
			1,159,019	
			59,198,623	

Vote 63

MINISTRY ENTERPRISES

Description

This vote provides for the maintenance and operation of the University Endowment Lands Golf Course and park enterprises. The latter includes all park operations run on a cost recovery basis such as Manning Park Lodge, Gibsons Pass and Cypress Alpine Ski Areas. Funds expended by the government are recovered from operational revenues, including fees, licences, permits and concessions.

Appropriations				Actual Expenditures
	Classification by sub-vote			
5	University Endowment Lands Golf Course (net of recoveries)		0	
5	Park Enterprises (net of recoveries)		0	
10	Total of vote			0
	Group account classification			
	Salaries		870,726	
	Supplies and services		415,889	
	Capital		55,756	
	Other expenditure		13,742	
			1,356,113	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	4,475		
	Recoveries			
	Sales	1,351,638		
			1,356,113	
			0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Winter Cove		0
	Group account classification		
	Salaries	22,053	
	Supplies and services	10,362	
	Capital	3,240	
		35,655	
	Less recoveries	35,655	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Westmin Resources		0
	Group account classification		
	Salaries	39,270	
	Supplies and services	58,490	
	Capital	1,074	
	Other expenditure	59	
		98,893	
	Less recoveries	98,893	
		0	

Special Account

CROWN LAND — *MINISTRY OF LANDS, PARKS AND HOUSING ACT* (R.S.B.C. 1979, chap. 277, sec. 7)

Appropriations		Actual Expenditures
22,978,761	Total expenditure	22,978,761
16,700,000	Main Estimates	
6,278,761	Statutory—*Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7)	
22,978,761		

Group account classification

Salaries	98,115
Supplies and services	242,236
Capital	40,851
Overhead costs transferred from Vote 62	11,684,745
Other expenditure	10,912,814
	22,978,761

Special Account

PROVINCIAL HOME ACQUISITION—*HOME CONVERSION AND LEASEHOLD LOAN ACT* (R.S.B.C. 1979, chap. 170, sec. 17) and *HOME PURCHASE ASSISTANCE ACT* (R.S.B.C. 1979, chap. 172, sec. 21)

Appropriations		Actual Expenditures
26,048,047	Total expenditure	26,048,047
18,000,000	Main Estimates	
8,048,047	Statutory—*Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21)	
26,048,047		

Group account classification

Overhead costs transferred from Vote 62	1,487,219
Other expenditure	3,670,636
Grants	20,890,192
	26,048,047

Special Account

UNIVERSITY ENDOWMENT LAND ACT (R.S.B.C. 1979, chap. 420, sec. 3)

Appropriations		Actual Expenditures
2,355,000	Total expenditure	1,132,019

Group account classification

Other expenditure	1,132,019

MINISTRY OF MUNICIPAL AFFAIRS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
64	Minister's Office	161,468		161,468	156,901
65	Operations and Administration	9,349,891		9,349,891	8,866,860
66	Municipal Revenue Sharing	210,000,000		210,000,000	210,000,000
		219,511,359		219,511,359	219,023,761
	Special Account — Downtown Revitalization — *Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 2)	1,405,000		1,405,000	584,691
		220,916,359		220,916,359	219,608,452

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 64

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Municipal Affairs, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
161,468	Total of vote		156,901
	Group account classification		
	Salaries	148,384	
	Supplies and services	8,517	
		156,901	

Vote 65

OPERATIONS AND ADMINISTRATION

Description

This vote provides for executive direction and management of the ministry, as well as delivery of operational and statutory grant programs.

(a) *General Administration*—This sub-vote provides for executive direction, as well as administrative services to operational programs of the ministry. Included in these functions are the Deputy Minister's Office; Inspector of Municipalities; policy research and development; legislative review; budget coordination; internal accounting and reporting; personnel administration; office management and accommodation; data processing services; and administraton of the *Home Owner Grant Act*.

(b) *Municipal Support Services*—This sub-vote provides for the review and monitoring of local government administrative, planning and financial practices and procedures, as well as advisory, administrative and technical support services to municipal officers and the Islands Trust. Included in these functions are municipal, financial and administrative services; compilation, recording and assessment of municipal and regional statistical and related information; advice and assistance in community and regional planning processes as they relate to local government; information and education services; administration of Provincial regulations governing building construction, the *Islands Trust Act* and the downtown revitalization program; investigations into local government issues; and, engineering analysis of local government water and sewage construction projects.

(c) *Grants, Contributions and Subsidies*—This sub-vote provides for grants, contributions and subsidies to local governments. Included in this function are grants in aid of local services to Provincial property as provided under the *Municipal Aid Act*; police grants; and other general grants to assist local authorities in financing various projects and services.

Appropriations				Actual Expenditures
		Classification by sub-vote		
1,629,254		General Administration		1,748,851
2,695,637		Municipal Support Services		2,838,947
5,025,000		Grants, Contributions and Subsidies		4,279,062
	2,500,000	—Local Services to Provincial Property	2,627,063	
	2,525,000	—General Grants	1,651,999	
9,349,891		Total of vote		8,866,860

Group account classification		
Salaries		3,398,567
Supplies and services		1,176,984
Other expenditure		87,760
Grants		4,279,062
		8,942,373
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	73,940	
Recoveries		
Other	1,573	
		75,513
		8,866,860

Vote 66

MUNICIPAL REVENUE SHARING

Description

This vote provides for the transfer of funds to the revenue sharing fund in accordance with the provisions of the *Revenue Sharing Act*. Expenditures are made from the revenue sharing fund in respect of various grants and subsidies to municipalities and regional districts.

Appropriations			Actual Expenditures
210,000,000	Total of vote		210,000,000
	Group account classification		
	Transfer to Revenue Sharing Fund	210,000,000	

Special Account

DOWNTOWN REVITALIZATION—*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 2)

Appropriations			Actual Expenditures
1,405,000	Total of vote		584,691
	Group account classification		
	Grants	584,691	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
67	Minister's Office	197,095		197,095	172,227
68	Provincial Secretary and Government Services	41,611,053		41,611,053	40,063,190
69	Government Information Services	17,861,018		17,861,018	13,704,565
70	Culture, Heritage and Recreation	17,843,737		17,843,737	17,201,643
71	Government Personnel, Pensions and Employee Benefits Administration	13,052,221		13,052,221	11,618,373
72	Pensions and Employee Benefits Contributions	167,183,000		167,183,000	165,518,708
	Statutory—				
	Public Sector Restraint Act (S.B.C. 1983, chap. 26, sec. 7 (6))		8,219	8,219	8,219
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries				
	—Historic Site Survey				
	—Artifact Purchases				
	—Artifact Carving Purchases				
	—Public Archives Canada Film and Graphics				
	—British Columbia Heritage Trust Administration				
	—Public Library Books — Field				
	—Staff Training—Canada Heritage Information Network				
		257,748,124	8,219	257,756,343	248,286,925
	Special Accounts—				
	Barkerville Historic Park Development — *Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 1)	526,000	305	526,305	526,305
	Provincial Computerization of Libraries — *Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 7)	1,536,000		1,536,000	349,283
		259,810,124	8,524	259,818,648	249,162,513

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 67

MINISTER'S OFFICE

Description

This vote provides for the Office of the Provincial Secretary and Minister of Government Services, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
197,095	Total of vote		172,227
	Group account classification		
	Salaries	165,346	
	Supplies and services	9,413	
		174,759	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,532	
		172,227	

Vote 68

PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Description

This vote provides for the administration of the *Ministry of Provincial Secretary and Government Services Act, Lottery Act, Queen's Printer Act, Election Act, Inquiry Act, Legislative Library Act, Document Disposal Act* and the provision of central services to government ministries, the executive council and the legislature.

- (a) *Administration and Support Services*—This sub-vote provides for ministry administration and program support to the executive and for the administration of Orders in Council, for official functions of the Provincial Secretary, for data processing, for building occupancy, for grants to non-profit associations, for the first citizens' fund and for a contingency for miscellaneous expenditures.
- (b) *Provincial Secretary*—Acting as secretariat to government, the Provincial Secretary funds the following specialized services to the executive and government:
    - (i) Protocol and Special Services—provides for the expenses of cabinet and its members, cabinet committees, ministerial and related staff travel within Canada, official ceremonies, government-hosted functions and for the costs associated with visiting dignitaries.
    - (ii) Government House—provides for the operation of Government House, including official functions held there, and for the office of the Lieutenant Governor.
    - (iii) British Columbia Lotteries—provides for the licensing of bingos and other forms of social gambling in the Province, for certain costs incurred in the administration of the Western Canada Lottery Foundation and Inter-provincial Lottery Corporation of British Columbia and for the administration of grants from the lottery fund, as authorized by the *Lottery Act*. All expenditures are recoverable from the Lottery Fund.
    - (iv) Provincial Elections—provides for the administration of Provincial elections, by-elections and plebiscites and for the compilation and maintenance of the voters list, as authorized by the *Election Act*.
- (c) *Government Services*—The sub-vote funds the following government services:
    - (i) Robson Square Media Centre—provides for space and facilities in Vancouver for public and government presentations.
    - (ii) Legislative Library—provides for library and research services primarily to members of the legislative assembly and government ministries. Recoveries are received from user charges.
    - (iii) Postal Branch—provides for government postal services.
    - (iv) Records Management Centre—provides for a centralized records management service to government ministries including technical microfilming advice and support.
    - (v) Insurance and Risk Management—provides for technical advice and support services to government ministries.
    - (vi) Legislative Building—provides for restoration and construction services to the legislative buildings as well as maintenance service to the legislative buildings and Government House.
    - (vii) Queen's Printer—provides for printing services and stationery supplies for all ministries and related organizations from which all expenditures are recoverable.

Appropriations		Classification by sub-vote	Actual Expenditures	
12,600,961		Administration and Support Services		12,019,083
10,615,697		Provincial Secretary (net of recoveries)		11,520,056
	1,062,200	—Protocol and Special Services	863,883	
	278,100	—Government House	238,450	
	10	—British Columbia Lotteries		
	9,275,387	—Provincial Elections	10,417,723	
18,394,395		Government Services (net of recoveries)		16,524,051
	183,186	—Robson Square Media Centre	134,008	
	983,254	—Legislative Library	948,357	
	12,265,774	—Postal Branch	10,821,541	
	893,910	—Records Management Centre	623,014	
	50,000	—Insurance and Risk Management	5,786	
	4,018,261	—Legislative Building	3,963,021	
	10	—Queen's Printer	28,324	
41,611,053		Total of vote		40,063,190

Vote 68—*Continued*

Group account classification		
Salaries		13,700,653
Supplies and services		47,577,582
Capital		40,804
Other expenditure		968,201
Grants		137,975
		62,425,215
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	81,175	
Recoveries		
Queen's Printer	21,100,471	
Lottery Fund	1,176,670	
Other	3,709	
		22,362,025
		40,063,190

Vote 69 GOVERNMENT INFORMATION SERVICES

Description

This vote provides for the planning, coordination, and implementation of government communication policy and programs, general advertising and information services for all ministries, and for the operation of production centres for use by all ministries. A portion of the cost of production and advertising is recoverable from other ministries and special accounts and funds.

Appropriations		Actual Expenditures
17,861,018	Total of vote (net of recoveries)	13,704,565

Group account classification		
Salaries		473,297
Supplies and services		13,338,861
Capital		13,740
Other expenditure		161
		13,826,059
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	11,919	
Recoveries		
Government Production Centre	109,575	
		121,494
		13,704,565

Vote 70

CULTURE, HERITAGE AND RECREATION

Description

This vote provides for the delivery of government programs under the *Museum Act*, *Library Act*, and *Heritage Conservation Act*, and for the implementation of policies and programs in the areas of culture, multiculturalism, the arts and amateur sports and recreation.

(a) *Provincial Museum*—Pursuant to the *Museum Act*, this sub-vote provides for increasing the knowledge of British Columbia's human and natural history through acquiring and caring for collections and communicating the knowledge gained to the general public.

(b) *Provincial Archives*—This sub-vote provides for the acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the Province.

(c) *Heritage Conservation*—This sub-vote provides for meeting the requirements of the *Heritage Conservation Act* through the protection, preservation and management of the Province's heritage resources including archaeological sites, heritage buildings and the administration of the British Columbia Heritage Trust.

(d) *Recreation and Sport*—This sub-vote provides for implementation of government policies and services in the areas of amateur sport, recreation and physical fitness, advice and funding to amateur sport and recreation organizations, scholarships to individuals, operation of the British Columbia summer and winter games and administration of the physical fitness and amateur sports fund.

(e) *Cultural Services*—This sub-vote provides for implementation of government policies and services in the performing arts, museums, art galleries and multiculturalism; funding and advice to arts and cultural organizations and individuals; management of the British Columbia art collection and administration of the British Columbia cultural fund.

(f) *Library Services*—This sub-vote provides for administration of the *Library Act*, advice and funding to the Province's public library systems, direct library services to various areas of the Province and delivery of library services to special groups.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
4,595,400	Provincial Museum		4,499,061	
1,444,896	Provincial Archives		1,329,895	
1,766,221	Heritage Conservation		1,622,523	
1,606,880	Recreation and Sport		1,507,270	
906,330	Cultural Services		823,346	
7,524,010	Library Services		7,419,548	
17,843,737	Total of vote			17,201,643
	Group account classification			
	Salaries		7,741,394	
	Supplies and services		2,666,489	
	Capital		100,943	
	Other expenditure		92	
	Grants		6,753,210	
			17,262,128	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	50,184		
	Recoveries			
	Other	10,301		
			60,485	
			17,201,643	

Vote 71 GOVERNMENT PERSONNEL, PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Description

This vote provides for policy, administration and support services to government on personnel, pension, and employee benefit matters.

(a) *Public Service Commission*—This sub-vote provides for planning, development, implementation and administration of personnel policies and programs including human resource planning, recruitment, selection and appointment of new employees; the promotion, demotion and transfer of employees within the public service and the placement of employees who are supernumerary, disabled or returning from long-term disability; the identification, design, development and delivery of staff development training and safety programs throughout the public service; and the investigation and hearing of appeals from appointments, management terminations and other complaints. A portion of the cost of delivering certain training courses is recovered from other ministries.

(b) *Government Employee Relations Bureau*—This sub-vote provides for support to Treasury Board by developing personnel management policies and practices including the negotiation and administration of collective agreements on behalf of the government; establishing of rates of remuneration, fringe benefit policies, practices and administration; establishing and reviewing systems of job evaluation and classification in the government and determining the classification of all positions within government organization structures.

(c) *Superannuation Commission*—This sub-vote provides for policy, administrative and support services for the administration of employee fringe benefits as authorized by the *Public Service Benefit Plan Act*, the *Public Service Act* and other statutes and for the operation of nine pension plans authorized by the following statutes or regulations:

Pension (Public Service) Act;
Pension (Municipal) Act;
Pension (Teachers) Act;
Pension (College) Act;
Legislative Assembly Allowances and Pension Act;
British Columbia Railway Company pension fund rules and regulations;
British Columbia Hydro and Power Authority pension fund regulations;
British Columbia Power Commission superannuation fund regulations;
Workers' Compensation Board superannuation fund plan.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
4,027,256	Public Service Commission (net of recoveries)		3,752,107	
3,992,569	Government Employee Relations Bureau		3,522,924	
5,032,396	Superannuation Commission		4,343,342	
13,052,221	Total of vote			11,618,373
	Group account classification			
	Salaries		7,925,998	
	Supplies and services		3,724,813	
	Other expenditure		282,254	
			11,933,065	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	313,573		
	Recoveries	1,119		
			314,692	
			11,618,373	

Vote 72

PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

Description

This vote provides for the government cost of statutory and other employee fringe benefits.

(a) *Pension Contributions and Retirement Benefits*

- (i) Provincial Pension—provides for costs of employer contributions to the public service superannuation plan including related operations whose payrolls are administered by the central pay office of the government.
- (ii) Miscellaneous Statutory Items—provides for employer costs for minor statutory requirements such as payment in recognition of war service.
- (iii) Canada Pension—provides for employer costs of matching employee contributions to the Canada Pension Plan including related operations whose payrolls are administered by the central pay office of the government.
- (iv) Members of the Legislative Assembly Superannuation—provides for government contributions under the *Legislative Assembly Allowances and Pension Act*.
- (v) Death and Retiring Benefits—provides for payment of death benefits to nominated beneficiaries of participating pensioners, service gratuities upon death in service and pre-retirement leave and/or retirement allowances granted to eligible employees.

Recoveries are made from certain agencies whose payrolls are administered by the government.

(b) *Employee Health, Insurance and Other Benefits*

- (i) Extended Health and Dental—provides for employer costs for the extended health and dental plan.
- (ii) Group Insurance—provides for employer costs for the group life insurance plan.
- (iii) Medical Services Plan—provides for the payment by the employer of employee medical services plan premiums.
- (iv) Long-Term Disability—provides for employer contributions to the long-term disability plan.
- (v) Group Aviation Accident Insurance—provides for employer costs for group air travel insurance coverage.
- (vi) Unemployment Insurance—provides for employer costs for unemployment insurance premiums.
- (vii) Workers' Compensation—provides for employer costs for the assessment levied by the Workers' Compensation Board.
- (viii) Other Benefits—provides for the employer's cost in respect of benefits for licensed professional employees, management appointees and those other employees not covered by a collective agreement; settlement payments in respect of grievance arbitration, rights disputes, severance and other personnel related settlements agreed to by the bureau and the employer's cost share in respect of boards of arbitration.

Recoveries are made from agencies and corporations which participate in the employee health and insurance benefit plans, and in certain circumstances from employees.

Appropriations		Classification by sub-vote	Actual Expenditures	
90,275,000		Pension Contributions and Retirement Benefits (net of recoveries)		92,082,695
	69,555,000	—Provincial Pension	70,537,337	
	500,000	—Miscellaneous Statutory Items	508,091	
	12,430,000	—Canada Pension	11,497,360	
	270,000	—Members of the Legislative Assembly Superannuation	1,274,371	
	7,520,000	—Death and Retiring Benefits	8,265,536	
76,908,000		Employee Health, Insurance and Other Benefits (net of recoveries)		73,436,013
	17,280,000	—Extended Health and Dental	16,601,319	
	3,755,000	—Group Insurance	3,707,254	
	10,843,000	—Medical Services Plan	11,147,245	
	5,820,000	—Long-Term Disability	3,696,190	
	140,000	—Group Aviation Accident Insurance	105,861	
	19,400,000	—Unemployment Insurance	20,755,261	
	7,440,000	—Workers' Compensation	7,299,562	
	12,230,000	—Other Benefits	10,123,321	
167,183,000		Total of Vote		165,518,708

Vote 72—*Continued*

Group account classification		
Salary transfers — retiring allowances and pre-retirement leave		1,774,078
Employee benefits for management and professional employees		8,591,508
Other expenditure		163,093,459
		173,459,045
Less recoveries		
Provincial Pension Plan	808,581	
Canada Pension Plan	235,499	
Extended Health and Dental Plan	4,239,445	
Group Insurance	1,416,385	
Medical Services Plan	548,385	
Long-Term Disability	199,159	
Unemployment Insurance	419,562	
Death and Retiring Benefits	73,321	
		7,940,337
		165,518,708

Statutory

PUBLIC SECTOR RESTRAINT ACT (S.B.C. 1983, chap. 26, sec. 7 (6))

Appropriations		Actual Expenditures
8,219	Review panel costs	8,219

Group account classification	
Supplies and services	8,219

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Historic Site Survey	0

Group account classification	
Supplies and services	19,551
Less recoveries	19,551
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Artifact Purchases	0

Group account classification	
Supplies and services	9,921
Less recoveries	9,921
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Artifact Carving Purchases	0

Group account classification	
Supplies and services	28,391
Less recoveries	28,391
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Public Archives Canada Film and Graphics	0

Group account classification	
Supplies and services	10,000
Less recoveries	10,000
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	British Columbia Heritage Trust Administration	0

Group account classification	
Salaries	29,109
Supplies and services	5,496
	34,605
Less recoveries	34,605
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Public Library Books—Field	0

Group account classification	
Supplies and services	43,590
Less recoveries	43,590
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Staff Training—Canadian Heritage Information Network		0
	Group account classification		
	Supplies and services	854	
	Less recoveries	854	
		0	

Special Account

BARKERVILLE HISTORIC PARK DEVELOPMENT
SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 1)

Appropriations			Actual Expenditures
526,305	Total expenditure		526,305
526,000	Main Estimates		
305	Statutory—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 1)		
526,305			
	Group account classification		
	Salaries	183,386	
	Supplies and services	336,640	
	Capital	6,192	
	Other expenditure	87	
		526,305	

Special Account

PROVINCIAL COMPUTERIZATION OF LIBRARIES
SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 7)

Appropriations			Actual Expenditures
1,536,000	Total expenditure		349,283
	Group account classification		
	Grants	349,283	

MINISTRY OF TOURISM

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
73	Minister's Office	132,564		132,564	130,524
74	Operations Services	3,811,088			
	Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))		335,380	4,146,468	4,146,468
75	Marketing Services	1,998,434		1,998,434	1,682,644
	Statutory — *Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78) — Medical Expenses, London, England and California, U.S.A.		23,709	23,709	23,709
		5,942,086	359,089	6,301,175	5,983,345

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 73 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Tourism, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
132,564	Total of vote		130,524
	Group account classification		
	Salaries	125,533	
	Supplies and services	7,253	
		132,786	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,262	
		130,524	

Vote 74

OPERATIONS SERVICES

Description

This vote provides for executive, administrative and planning direction for the ministry through the following sub-votes: deputy minister's office; operations administration; finance, administration and personnel services; and policy, development and planning. The vote also provides for the following operating programs:

(a) *Visitor Services and Ministry Publications*—This sub-vote provides for visitor reception and information facilities located at Provincial entry points to encourage the travelling public to extend their stay and return to the Province, improvement in accommodation standards through the voluntary inspection of accommodation facilities, publishing of the *Tourism Accommodation Directory*, warehousing and distribution of ministry brochures and literature, administration of regional contributing grants and encouragement of industry development through liaison with the private sector. This sub-vote also provides for the circulation and distribution of the *Beautiful British Columbia* magazine and other ministry publications, and the administration of revenue generated from magazine sales which are recovered to this sub-vote.

(b) *Educational Services*—This sub-vote provides for training services to operators and employees in the travel industry through ministry sponsored and implemented courses such as the hospitality training program, travel counselling course, and ski industry awareness program.

(c) *Royal Hudson Steam Train*—This sub-vote provides for the operations of the Royal Hudson Steam Train. Recoveries are received from the revenue generated by train operations.

(d) *Regional Contributing Grants*—This sub-vote provides for financial assistance to the regional tourist associations in the Province to facilitate the organization, coordination and promotion of regional and community attractions and events.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
101,329	Deputy Minister's Office		103,291	
73,237	Operations Administration		84,752	
1,187,022	Finance, Administration and Personnel Services		1,150,336	
451,107	Policy, Development and Planning		270,785	
335,390	Visitor Services and Ministry Publications (net of recoveries)		392,593	
230,045	Educational Services		223,713	
1,048,338	Royal Hudson Steam Train (net of recoveries)		1,204,823	
720,000	Regional Contributing Grants		716,175	
4,146,468	Total of vote			4,146,468
3,811,088	Main Estimates			
335,380	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))			
4,146,468				
	Group account classification			
	Salaries		1,930,507	
	Supplies and services		3,332,573	
	Other expenditure		18,108	
	Grants		716,175	
			5,997,363	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	43,769		
	Recoveries			
	Beautiful British Columbia magazine	1,359,295		
	Royal Hudson Steam Train	447,036		
	Other	795		
			1,850,895	
			4,146,468	

Vote 75

MARKETING SERVICES

Description

This vote provides for the marketing and promotion of the Province as a tourist destination.

(a) *Marketing Administration*—This sub-vote provides for executive and administrative direction.

(b) *Marketing*—This sub-vote provides for special promotional programs in the area of consumer marketing. These programs include special events and attractions, together with major promotional requirements.

(c) *Market Development*—This sub-vote provides for ongoing travel promotions both in British Columbia and world markets. Programs include the promotion of conventions, winter ski development and other related functions, including the operation of offices located outside of Canada.

(d) *Film Promotion*—This sub-vote provides for the marketing of British Columbia as a location for the production of television commercials and movies and full length feature movies.

(e) *Special Services*—This sub-vote provides for the editorial content and format of the *Beautiful British Columbia* magazine and other ministry publications and the production of all still and motion picture photography in the ministry, including photographic processing and printing laboratory services.

(f) *Information Services*—This sub-vote provides for the coordination of ministry news releases, speeches, reports and newsletters.

Appropriations			Actual Expenditures	
	Classification by sub-vote			
71,020	Marketing Administration		27,670	
101,840	Marketing		85,013	
1,002,977	Market Development		873,148	
131,615	Film Promotion		118,033	
574,330	Special Services		493,112	
116,652	Information Services		85,668	
1,998,434	Total of vote			1,682,644
	Group account classification			
	Salaries		974,432	
	Supplies and services		676,038	
	Other expenditure		42,963	
			1,693,433	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	10,609		
	Recoveries			
	Other	180		
			10,789	
			1,682,644	

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations			Actual Expenditures
23,709	Medical expenses—London, England and California, U.S.A.		23,709
	Group account classification		
	Other expenditure	23,709	

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
76	Minister's Office	200,936		200,936	162,650
77	Administration and Services Department	9,035,729		9,035,729	8,121,227
78	Highway Operations Department	468,289,850		468,289,850	463,864,022
79	Hydro Development — Highways	10		10	
80	Motor Vehicle Department	25,400,685		25,400,685	25,294,846
81	Motor Carrier Commission and Branch	1,258,273		1,258,273	1,113,848
82	Transportation Policy Department	5,721,481		5,721,481	4,275,816
83	Air Services Branch	4,385,176		4,385,176	4,047,690
84	Crown Corporation Assistance	54,822,700		54,822,700	54,821,332
		569,114,840		569,114,840	561,701,431

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 76

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Transportation and Highways, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
200,936	Total of vote		162,650
	Group account classification		
	Salaries	157,478	
	Supplies and services	7,704	
		165,182	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	2,532	
		162,650	

Vote 77

ADMINISTRATION AND SERVICES DEPARTMENT

Description

This vote provides for the executive direction of the ministry, including the offices of the deputy minister and two assistant deputy ministers, and for the administrative and support services to the operational, planning and research program, including the management of the ministry's resources.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
8,076,888	General Administration—Highways	7,175,710	
958,841	General Administration—Transportation	945,517	
9,035,729	Total of vote		8,121,227
	Group account classification		
	Salaries	4,138,912	
	Supplies and services	4,023,336	
	Capital	42,156	
	Other expenditure	10,013	
		8,214,417	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	93,190	
		8,121,227	

Vote 78

HIGHWAY OPERATIONS DEPARTMENT

Description

This vote provides for the year-round maintenance and operation of the existing highway and ferry system, and for the development and expansion of the system to meet transportation needs of industry and the general public.

(a) *Highway Maintenance*—This sub-vote provides for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings, and tunnels; equipment operation and replacement; winter maintenance involving snow and ice removal; and the payment of grants, contributions and subsidies. This sub-vote also includes recoveries from the British Columbia Ferry Corporation for repairs to docks and other installations and vehicle maintenance.

(b) *Highway Construction and Improvements*—This sub-vote provides for the development, improvement and expansion of the highway and ferry system including planning, engineering, design, survey, construction, reconstruction, rights-of-way acquisition and property purchase, and paving, all relating to Provincial highways, roads, bridges, ferries, ferry landings, and tunnels. It provides for the purchase of equipment and machinery, and payment of authorized grants and contributions to other jurisdictions including those in connection with their highway systems. This sub-vote also includes recoveries from shared programs with the Federal Government on railway crossings, as well as North East Coal grade construction done in conjunction with the British Columbia Railway Company.

Appropriations		Classification by sub-vote	Actual Expenditures	
220,034,448		Highway Maintenance (net of recoveries)		220,725,017
	178,612,056	—Road Maintenance	180,181,461	
	9,521,826	—Bridge Maintenance	9,272,096	
	31,900,566	—Ferries Maintenance and Operations	31,271,460	
248,255,402		Highway Construction and Improvements (net of recoveries)		243,139,005
	100,177,778	—Roads	111,013,798	
	63,296,618	—Bridges and Ferry Landings	23,995,382	
	2,592,374	—Ferries Construction and Improvement	350,777	
	39,524,687	—Paving	40,656,320	
	26,736,660	—Planning and Engineering Services	27,840,552	
	12,981,686	—Property Acquisition	36,519,958	
	2,945,599	—Municipal Grants and Contributions	2,762,218	
468,289,850		Total of vote		463,864,022

Group account classification		
Salaries		153,308,217
Supplies and services		208,743,438
Capital		104,579,474
Other expenditure		250,389
Grants		4,787,064
		471,668,582
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	1,149,567	
Recoveries		
Federal Government	3,927,305	
British Columbia Ferry Corporation	2,481,683	
British Columbia Buildings Corporation	40,573	
British Columbia Railway	5,001	
Miscellaneous	200,431	
		7,804,560
		463,864,022

Vote 79

HYDRO DEVELOPMENT—HIGHWAYS

Description

This vote provides for the relocation and/or reconstruction of Provincial highways, caused by the construction of British Columbia Hydro and Power Authority dams. All costs resulting from highway relocation or reconstruction are recovered from the British Columbia Hydro and Power Authority.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
6,396,164	Hydro Development—Highway Construction	5,935,573	
(6,396,154)	Recoveries from British Columbia Hydro and Power Authority	(5,935,573)	
10	Total of vote		0
	Group account classification		
	Salaries	494,449	
	Supplies and services	826,144	
	Capital	4,614,980	
		5,935,573	
	Less Recoveries		
	British Columbia Hydro and Power Authority	5,935,573	
		0	

Vote 80

MOTOR VEHICLE DEPARTMENT

Description

This vote provides for the administration of the laws, regulations, and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act, Commercial Transport Act, Motor Vehicle (All Terrain) Act and Highway (Industrial) Act* and accompanying regulations.

(a) *Administration and Safety Branch*—This sub-vote provides for the offices of the Superintendent of Motor Vehicles and branch directors, for the provision of coordinated direction for the motor vehicle department, and for planning, development and implementation of related policies and procedures including effective road user safety programs.

(b) *Vehicle and Drivers Licensing Branch*—This sub-vote provides for the registration and licensing of motor vehicles operating on public highways and roads and includes the issuance of automobile insurance policies for the Insurance Corporation of British Columbia, and the licensing of persons to operate motor vehicles on public highways and roads. The latter includes the monitoring of driving records, the determination of the ability and fitness of persons to operate motor vehicles and the collection of revenue resulting from the issuance of licences and permits.

(c) *Standards and Compliance Branch*—This sub-vote provides for the development and implementation of industrial road safety programs, the establishment of industrial equipment standards and standards of maintenance, and operator licensing practices and procedures as specified by the *Highway (Industrial) Act*. This sub-vote also provides for the inspection of motor vehicles under the *Motor Vehicle Act*, the monitoring of all commercial vehicle routes involving load measurement and weighing, the issuance of permits, traffic tickets and warnings, and the collection of revenue resulting from the issuance of permits.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
1,016,017	Administration and Safety Branch	1,058,452	
17,355,902	Vehicle and Drivers Licensing Branch	16,694,603	
7,028,766	Standards and Compliance Branch	7,541,791	
25,400,685	Total of vote		25,294,846
	Group account classification		
	Salaries	14,757,283	
	Supplies and services	9,984,629	
	Capital	61,825	
	Other expenditure	152,653	
	Grants	433,314	
		25,389,704	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	94,858	
		25,294,846	

Vote 81

MOTOR CARRIER COMMISSION AND BRANCH

Description

This vote provides for the regulation of the motor carrier industry through hearings, inspections and licensing procedures.

(a) *Motor Carrier Commission*—This sub-vote makes provision for the regulation of the motor carrier industry intra-provincially by a Provincial board pursuant to the *Motor Carrier Act*, and extra-provincially by membership on a federal board pursuant to the *Motor Vehicle Transport Act (Canada)*.

(b) *Motor Carrier Branch*—This sub-vote provides for investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers. It provides for examination of schedules of rates charged by carriers as well as time schedules and the collection of revenue resulting from the issuance of licences. It also provides for recommendations to the Motor Carrier Commission and the implementation of decisions made by the commission with respect to such applications, and for the safety inspections of public passenger vehicles.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
216,895	Motor Carrier Commission	175,297	
1,041,378	Motor Carrier Branch	938,551	
1,258,273	Total of vote		1,113,848
	Group account classification		
	Salaries	796,251	
	Supplies and services	317,587	
	Other expenditure	10	
		1,113,848	

Vote 82

TRANSPORTATION POLICY DEPARTMENT

Description

This vote provides for the development, evaluation and implementation of transportation policy in the marine, air, rail and other surface systems. It also provides for regulatory activity under the *Pipeline Act* and *Railway Act*.

(a) *Administration*—This sub-vote provides for the Office of the Assistant Deputy Minister of Transportation Policy and the support staff.

(b) *Transportation Policy Analysis Branch*—This sub-vote provides for the development of a comprehensive Provincial policy, including consideration of the transportation services of the British Columbia Ferry Corporation and British Columbia Railway Company. This sub-vote also funds the air transport assistance program which provides grants to communities to develop local airport facilities.

(c) *Engineering Inspection Branch*—This sub-vote provides for regulatory activity, such as monitoring of construction, final inspections, annual inspection or certification of industrial projects under the *Railway Act* and *Pipeline Act*. The branch examines and certifies operating personnel for railway and aerial tramways.

Appropriations				Actual Expenditures
	Classification by sub-vote			
293,109	Administration		288,794	
3,831,784	Transportation Policy Analysis Branch		2,645,815	
1,596,588	Engineering Inspection Branch		1,341,207	
5,721,481	Total of vote			4,275,816
	Group account classification			
	Salaries		1,504,918	
	Supplies and services		743,145	
	Capital		1,064	
	Other expenditure		59,600	
	Grants		1,979,940	
			4,288,667	
	Less Transfers			
	Vote 39—Salary Adjustments	1,220		
	Vote 72—Pre-retirement Leave and Employee Benefits	11,631		
			12,851	
			4,275,816	

Vote 83

AIR SERVICES BRANCH

Description

This vote provides for the air services requirements of the Provincial Government including the acquisition and maintenance of aircraft, air and ground crews and other related operational and administrative costs. This vote includes recoveries from other ministries for staff travelling on government aircraft.

Appropriations			Actual Expenditures
4,385,176	Total of vote		4,047,690
	Group account classification		
	Salaries	1,694,794	
	Supplies and services	2,687,971	
	Capital	25,236	
	Other expenditure	71	
		4,408,072	
	Less Recoveries		
	Ministries	360,382	
		4,047,690	

Vote 84 CROWN CORPORATION ASSISTANCE

Description

This vote provides for the payment of a subsidy to the British Columbia Ferry Corporation and grants to the British Columbia Railway Company.

(a) *British Columbia Ferry Corporation*—This sub-vote provides for payment of a subsidy to the British Columbia Ferry Corporation and for lease payments and related administrative costs for ferries leased to and operated by the corporation.

(b) *British Columbia Railway Company*—This sub-vote provides for grants to the British Columbia Railway Company to compensate the railway for the operating loss on government mandated services.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
47,822,700	British Columbia Ferry Corporation	47,821,332	
7,000,000	British Columbia Railway Company	7,000,000	
54,822,700	Total of vote		54,821,332
	Group account classification		
	Supplies and services	4,821,332	
	Grants	50,000,000	
		54,821,332	

MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		$	$	$	$
85	Minister's Office	119,840		119,840	110,421
86	Ministry Operations	8,641,343			
	Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83) — Transfer from Ministry of Industry and Small Business Development		4,900,000	13,541,343	10,372,005
87	Government Telecommunications Services	27,226,886		27,226,886	26,781,493
88	Universities	353,394,486		353,394,486	349,542,574
	Statutory — *University of Victoria Special Appropriation Act, 1984* (S.B.C. 1984, chap. 2, sec. 1)		16,000,000	16,000,000	16,000,000
		389,382,555	20,900,000	410,282,555	402,806,493

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 85

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Universities, Science and Communications, including the minister's salary and expenses and those of the immediate staff.

Appropriations			Actual Expenditures
119,840	Total of vote		110,421
	Group account classification		
	Salaries	103,708	
	Supplies and services	6,713	
		110,421	

Vote 86

MINISTRY OPERATIONS

Description

This vote provides for the central direction, administration and operations of the ministry.

(a) *Administration and Support*—This sub-vote provides for direction and development of ministry programs and services, as well as administrative support and management services to the ministry operations. It also provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and offices occupied by the ministry and for payments to the British Columbia Systems Corporation for data processing services and management consulting services.

(b) *Science and Technology Programs*—This sub-vote provides for grants for scientific research and technological development and supports initiatives encouraging the attraction and growth of high technology industries.

(c) *Metric Conversion and Standards*—This sub-vote provides for the coordination of metric conversion information and technical information on industrial standards for industry, business and government in British Columbia.

(d) *Communications Programs*—This sub-vote provides for the technical expertise required to assist government in developing and improving communications systems in British Columbia.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
1,459,363	Administration and Support	1,246,836	
11,435,372	Science and Technology Programs	8,480,572	
207,456	Metric Conversion and Standards	202,917	
439,152	Communications Programs	441,680	
13,541,343	Total of vote		10,372,005
8,641,343	Main Estimates		
4,900,000	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83)—transfer from Ministry of Industry and Small Business Development.		
13,541,343			
	Group account classification		
	Salaries	1,267,641	
	Supplies and services	621,481	
	Other expenditure	53,058	
	Grants	8,480,572	
		10,422,752	
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	50,747	
		10,372,005	

Vote 87

GOVERNMENT TELECOMMUNICATION SERVICES

Description

This vote provides for the operation of the government telecommunication network which serves all government ministries and certain Crown corporations. It also provides for technical assistance in engineering and telecommunication equipment selection.

(a) *Telecommunication Charges to Government*—This sub-vote provides for the rental and operation of telecommunication systems required by government ministries and certain Crown corporations and agencies. Recoveries are for hardware changes requested by ministries and for all telecommunication charges incurred by certain Crown corporations.

(b) *Telecommunication Services*—This sub-vote provides for the operation of telecommunication administrative offices, switchboards in Victoria, Vancouver, Kamloops and Prince George, and specialized services relating to radio, data, audio and visual communication.

Appropriations		Actual Expenditures		
	Classification by sub-vote			
25,105,000	Telecommunication Charges to Government (net of recoveries)		24,691,012	
2,121,886	Telecommunication Services		2,090,481	
27,226,886	Total of vote			26,781,493
	Group account classification			
	Salaries		1,824,829	
	Supplies and services		29,127,012	
	Capital		39,455	
	Other expenditure		35	
			30,991,331	
	Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits	12,023		
	Recoveries			
	Crown corporations and agencies	3,394,692		
	Ministries	803,123		
			4,209,838	
			26,781,493	

Vote 88

UNIVERSITIES

Description

This vote provides for the operation of the Universities Council, for grants relating to the operating and capital support programs of the universities and other institutions, for development of university programs in non-metropolitan areas of British Columbia and the delivery system to support them, and for the Knowledge Network of the West. It also provides funds for financial aid to students.

(a) *Universities Council of British Columbia*—This sub-vote provides for funds for the operational expenses of the Universities Council. The council is appointed by cabinet as its advisor on universities affairs. This independent Crown agency serves as an intermediary between British Columbia's three public universities and the Provincial Government.

(b) *University Operating Grants Program*—This sub-vote provides funds for the operation of the three Provincial universities including instruction, research support services, student services and administration. These grants are allocated to the three universities by the Universities Council based on its formula which takes into consideration the size of the institution, and student enrolment mix by year and type of course.

(c) *Operating Grants (Other)*—This sub-vote provides for the development of university programs in non-metropolitan areas of British Columbia and provides for extension and other university programs requiring specialized funding.

(d) *Capital Support Program*—This sub-vote provides for the construction of new buildings, maintenance to existing facilities, and the purchase of major equipment items for the three universities. Payments for interest and sinking fund provisions are made to the universities to meet the repayment schedule with the British Columbia Educational Institutions Capital Financing Authority. Payments are also made to support debt servicing for short-term borrowing costs.

(e) *Student Financial Aid*—This sub-vote provides funds to assist persons in need, in pursuing a post-secondary education. The amount voted is transferred to the Ministry of Education, which administers the program.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
566,000	Universities Council of British Columbia	566,000	
300,993,292	University Operating Grants Program	300,993,292	
13,752,708	Operating Grants (Other)	12,268,357	
28,738,486	Capital Support Program	27,341,625	
9,344,000	Student Financial Aid	8,373,300	
353,394,486	Total of vote		349,542,574
	Group account classification		
	Transfer to Ministry of Education — Vote 24	8,373,300	
	Grants	341,169,274	
		349,542,574	

Statutory

UNIVERSITY OF VICTORIA SPECIAL APPROPRIATION ACT 1984 (S.B.C. 1984, chap. 2, sec. 1)

Appropriations			Actual Expenditures
16,000,000	Science and electrical engineering facility		16,000,000
	Group account classification		
	Grants	16,000,000	

STATUTORY APPROPRIATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $	Actual Expenditures $
	Employment Development Act (S.B.C. 1983, chap. 15, sec. 1)	245,000,000		245,000,000	239,810,142
	Medical Services Act (R.S.B.C. 1979, chap. 255, sec. 12)		130,054,986	130,054,986	130,054,986
		245,000,000	130,054,986	375,054,986	369,865,128

STATUTORY APPROPRIATIONS

EMPLOYMENT DEVELOPMENT ACT (S.B.C. 1983, chap. 15, sec. 1)

EMPLOYMENT DEVELOPMENT ACCOUNT

Appropriations		Actual Expenditures	
	A. Special Initiatives		
	Ministry of Energy, Mines and Petroleum Resources		
	—Natural Gas Extension Project	320,123	
	Ministry of Forests		
	—Employment Bridging Assistance Program — EBAP (net of recoveries)	2,477,028	
	—Incremental Planting	146	
	—Mechanized Site Preparation	1,477,486	
	—Seed Orchard Production	22,368	
	Ministry of Labour		
	—Tourism	579,955	
	—Museums	252,766	
	—Farm	1,781,246	
	—Business	5,576,434	
	—University/College	1,280,279	
	—Community Recovery Program	2,021,355	
	—Unemployed Apprentice Job Training	2,211,380	
	—New Employment Expansion and Development Program	9,637,761	
40,000,000			27,638,327
	B. Initiatives Through Existing Programs		
	Ministry of Agriculture and Food		
3,700,000	—Agriculture and Rural Development Subsidiary Agreement (ARDSA)	2,000,000	
	Ministry of Environment		
11,700,000	—Water Management	11,567,794	
189,600,000	Ministry of Transportation and Highways		
	—Roads	94,867,104	
	—Bridges and Ferry Landings	42,331,954	
	—Paving	61,404,963	
205,000,000			212,171,815
245,000,000			239,810,142

Group account classification		
Salaries		14,143,235
Supplies and services		49,328,092
Capital		161,711,524
Other		1,256
Grants		25,147,347
		250,331,454
Less Recoveries		
Federal Government	9,206,675	
British Columbia Railway	1,314,637	
		10,521,312
		239,810,142

MEDICAL SERVICES ACT (R.S.B.C. 1979, chap. 255, sec. 12)

Appropriations		Actual Expenditures
130,054,986	Medical Services Commission	130,054,986

Group account classification	
Grants	130,054,986

SUMMARY OF FUND BALANCES AT MARCH 31, 1984

	Fund Balances
Fixed Capital (Perpetual) Funds	
Capital Accounts—	$
British Columbia Cultural Fund	20,000,000
First Citizens' Fund	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund	532,355
First Citizens' Fund	1,246,572
Physical Fitness and Amateur Sports Fund	650,230
Other Funds	
Farm Income Assurance Fund—	
Contributed Reserve	9,674,624
Operating	(6,312,920)
Habitat Conservation Fund	1,121,200
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	25,927,295
Lottery Fund	29,444,311
Resource Revenue Stabilization Fund	0
Revenue Sharing Fund	30,127,945
Miscellaneous Statutory Accounts	
Dairy Producers' Protection Fund	0
	157,411,612

Note: *See* the following pages for details of transactions for each of the funds.

DETAILS OF TRANSACTIONS

Special Funds for the Year Ended March 31, 1984

FIXED CAPITAL (PERPETUAL) FUNDS—CAPITAL ACCOUNTS

British Columbia Cultural Fund		
Balance March 31, 1983 and 1984	20,000,000	
First Citizens' Fund		
Balance March 31, 1983 and 1984	25,000,000	
Physical Fitness and Amateur Sports Fund		
Balance March 31, 1983 and 1984	20,000,000	
Fixed Capital (Perpetual) Funds—Capital Accounts balance, March 31, 1984		65,000,000

FIXED CAPITAL (PERPETUAL) FUNDS—CURRENT ACCOUNTS

British Columbia Cultural Fund

Originally created as the "Centennial Cultural Fund" by the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name of the Fund was changed effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 6 of the Act provides that the interest earned each year shall be used for the purpose of stimulating the cultural development of the people of the Province.

Balance, April 1, 1983	481,018	
Add Interest received	1,603,703	
Less Grants	1,552,366	
Balance, March 31, 1984		532,355

First Citizens' Fund

A perpetual fund created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 3 states that the interest credited to the Fund may be paid for the purpose of the advancement and expansion of the cultural, education, and economic circumstances and position of persons of the North American Indian race who were born in and are residents of the Province.

Balance, April 1, 1983		1,969,667	
Add Interest received		2,001,235	
		3,970,902	
Less			
Professional and special services	6,420		
Grants, contributions and subsidies	2,717,910		
		2,724,330	
Balance, March 31, 1984			1,246,572

Physical Fitness and Amateur Sports Fund

This Fund was created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 4 states that the interest credited to the Fund may be paid for the furtherance and encouragement of physical fitness and participation by the residents of the Province in amateur sports.

Balance, April 1, 1983		1,168,953	
Add Interest received		1,611,666	
		2,780,619	
Less			
Travel	1,265		
Professional and special services	8,384		
Office expense	225		
Rentals	1,837		
Grants	2,118,678		
		2,130,389	
Balance, March 31, 1984			650,230

OTHER FUNDS

Farm Income Assurance Fund

Created by authority of the *Farm Income Assurance Act* (S.B.C. 1973 (2nd session), chap. 115), and by the authority of the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 85). The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) for the establishing, carrying-out and administering of farm income plans for such farmers in the Province as may be designated by the Lieutenant Governor in Council.

	Reserve for Stabilization[1]	Operating (Deficit)	Fund Balance
Balance, April 1, 1983	9,674,624	(11,573,095)	(1,898,471)
Add:			
Producers premiums		31,843,481	
Producers premiums interest		425,168	
Government premiums		31,843,481	
Total revenue		64,112,130	64,112,130
Less Indemnities:			
Beef producers		24,277,217	
Berry producers		2,382,468	
Boiler hatching egg producers		(170,713)	
Greenhouse producers		2,199,385	
Potato producers		1,823,732	
Processed vegetable producers		310,457	
Sheep producers		191,480	
Swine producers		4,555,852	
Tree fruit producers		23,282,077	
Total indemnity		58,851,955	58,851,955
Balance, March 31, 1984	9,674,624	(6,312,920)	3,361,704

---

[1] In fiscal 1982 a special contribution of $10 million was given by the Government to this fund to supplement short term deficits of individual programs. This contributed reserve for stabilization was supplemented by a further $1 million in 1982/83 and used to cover the net write-off of discontinued programs. As of March 31, 1983, $9,674,624 remains of this reserve.

Habitat Conservation Fund

This Fund was created by the *Miscellaneous Statutes Amendment Act (No. 2) 1981* for the purpose of the enhancement of fish and wildlife and their habitat. All fees, licences and gifts are to be paid directly into the Fund.

Balance, April 1, 1983		96,223	
Add			
Fees and licences	1,420,428		
Interest	60,972		
Donations	294,035		
		1,775,435	
Less			
Salaries	146,118		
Supplies and services	567,767		
Capital	36,277		
Other	296		
		750,458	
Balance, March 31, 1984			1,121,200

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund

This Fund was created by the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194), for the purpose of enabling repayment of loans with interest, made under the Community Industrial Development Program of the Industrial Development Subsidiary Agreement to be paid into the Fund and used to make further loans under the Program.

Balance, April 1, 1983		19,866,042	
Add			
Transfer from General Fund	9,520,577		
Interest	2,601,929		
		12,122,506	
Less Federal Government share		6,061,253	
Balance, March 31, 1984			25,927,295

Lottery Fund

This Fund was established by authority of section 6 of the *Lotteries Act* (S.B.C. 1974, chap. 51), and continued by the *Lottery Act* (R.S.B.C. 1979, chap. 249, sections 6 and 7). The purpose of the Fund is to receive all proceeds from the conduct and operations of lotteries by the Province, to pay the costs of administration of the Act, and to pay out the balance, if any, for cultural or recreational purposes or for preserving the cultural heritage of the Province, or for any other purpose consistent with the objects of the Western Canada Lottery Foundation.

Balance, April 1, 1983		27,913,765	
Add Revenue, net		60,021,992	
Less			
Administration costs			
Salaries	514,043		
Supplies and services	1,215,769		
Other	14		
Recovery	(275)		
Total administration costs	1,729,551		
Grants	56,761,895		
		58,491,446	
Balance, March 31, 1984			29,444,311

Resource Revenue Stabilization Fund

This Fund was created by the *Resource Revenue Stabilization Fund Act* (S.B.C. 1982, chap. 24) for the purpose of stabilizing the annual growth of revenue paid into the General Fund. All resource revenue is paid into this fund and transferred to the General Fund in amounts specified by the Lieutenant Governor in Council.

Balance, April 1, 1983	0	
Add		
Petroleum and natural gas	333,263,734	
Minerals	31,616,719	
Forests	130,895,605	
Water rentals and recording fees	171,995,181	
Wildlife Act—fees and licences	9,496,110	
	677,267,349	
Less Transfer to General Fund	677,267,349	
Balance, March 31, 1984		0

Revenue Sharing Fund

This Fund was created by the *Revenue Sharing Act* (S.B.C. 1977, chap. 62), and continued under the *Revenue Sharing Act* (R.S.B.C. 1979, chap. 368, sec. 3). Beginning with the fiscal year ending March 31, 1979, money paid into this Fund from the General Fund was disbursed to municipalities and regional districts as grants. The majority of the grants were unconditional, given on a per capita basis. Conditional grants were for the purpose of general housing incentives, planning and administration, water facilities and major municipal highways.

Balance, April 1, 1983		30,838,552	
Add Transfer from Municipal Affairs (Vote 66)		210,000,000	
Less			
Grants, unconditional	100,083,114		
Grants, conditional			
Municipal basic	6,583,369		
Water facilities assistance	31,915,655		
Housing starts	2,465,500		
Major municipal highways	12,525,862		
Municipal planning	1,006,171		
Regional districts			
basic	840,000		
administrative	280,000		
planning	963,691		
Accelerated mobile home development program	326,950		
Sewerage assistance grants	51,236,457		
Powerline undergrounding grants	42,283		
Municipal restructure grants	2,441,555		
		210,710,607	
Balance, March 31, 1984			30,127,945

MISCELLANEOUS STATUTORY ACCOUNTS

Dairy Producers' Protection Fund

Established under authority of section 65 of the *Milk Industry (Amendment) Act* (S.B.C. 1963, chap. 26) and continued under the *Milk Industry Act* (R.S.B.C. 1979, chap. 258, sec. 67 (b)), for the purpose of ensuring payment to producers by dairy-plant licensees for milk or cream supplied by producers.

Balance, April 1, 1983	63,581	
Less Transfer to Trust Funds	63,581	
Balance, March 31, 1984		0

INDEX TO SECTION E

A

PAGE
Accelerated Dyking E 59
Administration See Each Ministry
Administration and Safety Branch E 122
Adult Correction Centres E 23
Adult Day Care E 73
Agricultural Credit Act E 16
Agricultural and Rural Development Subsidiary Agreement E 135
Agriculture and Food, Ministry of E 11
  Minister's Office E 12
  Ministry Operations E 13
  Milk Board E 14
  Provincial Agricultural Land Commission E 14
Air Management E 49
Air Services Branch E 124
Alcohol and Drug Commission E 71
Alcohol and Drug Grants E 71
Ambulance Services E 73
Attorney General, Ministry of E 17
  Minister's Office E 18
  Administration and Support Services E 19
  Superior and County Judiciary E 20
  Provincial Judiciary E 20
  Police Services E 21
  Court Services E 22
  Corrections E 23
  Legal Services to Government E 24
  Criminal Justice E 24
  Statutory Services, Boards and Commissions E 25
Auditor General E 5

B

Barkerville Historic Park Development Account E 112
Boards and Agencies E 92
Boards of Review E 92
Bridge Maintenance E 120
Bridges and Ferry Landings Construction and Improvements E 120
British Columbia Buildings Corporation Debt Servicing Grants E 59
British Columbia Buildings Corporation Property Transfers E 59
British Columbia Cultural Fund E 137
British Columbia Ferry Corporation E 125
British Columbia Home Program E 95
British Columbia House, London E 87
British Columbia Lotteries E 105
British Columbia Parole Board E 25
British Columbia Police Commission E 21
British Columbia Racing Commission E 25
British Columbia Railway Company E 82, E 125
British Columbia Transit E 78
British Columbia Utilities Commission E 44
Building Occupancy Charges See Each Ministry
Business (Employment Development Account) E 135
Bus Pass Program E 77

C

Canada Pension Plan—Government Contributions E 109
Capital Support Program E 131
Cattle Horn Act E 14
Central Statistics E 81
Child Care Services E 77
Clerk of the House E 4
Colleges and Institutes Operating Grants E 36
Communications Programs E 129
Community Contracted Services E 77
Community Policing E 21
Community Recovery Program E 135
Community Residential Care Services E 77
Compensation Stabilization Program E 58
Comptroller General E 57
Computer and Consulting Services See Each Ministry
Consumer Affairs E 29
Consumer and Corporate Affairs, Ministry of E 27
  Minister's Office E 28
  Ministry Operations E 29
Constitution Act E 79, E 127
Contingencies (All Ministries) E 59

PAGE
Co-ordinated Law Enforcement Unit E 21
Coroners E 25
Corporate Affairs E 29
Corrections E 23
Court Services E 22
Criminal Injury Compensation Act E 25
Criminal Justice E 25
Crown Corporation Assistance E 125
Crown Corporation Reporting Committee E 4
Crown Land Account E 97
Crown Proceeding Act E 24
Cultural Services E 107
Culture, Heritage and Recreation Programs E 103
Custom Bus Services E 78

D

Dairy Producers' Protection Fund E 137
Death and Retiring Benefits E 109
Debt Servicing Capital Grants (Education) E 36
Deputy Minister's Office See Each Ministry
Direct Community Services E 77
Direct Fire Fighting Expenditures E 65
Downtown Revitalization Fund E 102

E

Economic Development Policy E 81
Education (Interim) Finance Act E 37
Education, Ministry of E 31
  Minister's Office E 32
  Management Operations and Educational Finance E 33
  Public Schools Education E 34
  Post Secondary Colleges and Institutes E 36
  Independent Schools E 37
  Financing Transactions E 40
Educational Finance E 33
Emergency Assistance (Environment) E 51
Emergency Health Services E 73
Emergency Program Act E 51
Employee Health Insurance and Other Benefits E 109
Employee Benefits—Contingencies E 59
Employment Bridging Assistance Program E 135
Employment Development Act E 133
Employment Development Account E 135
Employment Standards Board E 92
Employment Standards Branch E 91
Employment Training Programs E 91
Energy, Mines and Petroleum Resources, Ministry of E 41
  Minister's Office E 42
  Resource Management Program E 43
  British Columbia Utilities Commission E 44
  Fort Nelson Indian Band Royalties Agreement E 45
Energy Resources Division E 43
Engineering Inspection Branch E 124
Environment, Ministry of E 47
  Minister's Office E 48
  Resource and Environment Management E 49
  Emergency Assistance E 51
Executive See Each Ministry
Extended Health and Dental Benefits E 109
Extinguishment of Debt E 51

F

Family and Children's Services E 77
Family Support Services E 77
Farm (Employment Development Account) E 135
Farm Income Assurance Fund E 137
Farm Product Industry Act E 15
Federal-Provincial Shared Cost Programs E 81
Ferries Construction and Improvements E 120
Ferries Maintenance and Operations E 120
Field Operations (Agriculture and Food) E 13
Field Services (Education) E 34
Film Classification E 25
Film Promotion E 116
Finance and Administration See Each Ministry

PAGE
Finance, Ministry of … E 55
  Minister's Office … E 56
  Government Financial Support … E 57
  Interest on Public Debt … E 58
  Provincial Capital Commission … E 58
  Compensation Stabilization Program … E 58
  Contingencies … E 59
  Financing Transactions … E 60
  Assessment Services … E 57
Financial Administration Act … Various Ministries
  Agriculture and Food … E 11
  Education … E 31
  Energy, Mines and Petroleum Resources … E 41
  Environment … E 47
  Finance … E 55
  Forests … E 61
  Health … E 67
  Industry and Small Business Development … E 79
  Labour … E 89
  Lands, Parks and Housing … E 93
  Provincial Secretary and Government Services … E 103
  Tourism … E 113
Financial and Management Planning … E 55
Financial Assistance Programs (Agriculture and Food) … E 13
Financing Transactions (Education) … E 40
Financing Transactions (Finance) … E 60
Financing Transactions (Industry and Small Business Development) … E 83
Firearms and Special Services … E 21
Fire Commission … E 25
Fire Equipment … E 65
Fire Site Rehabilitation … E 65
Fire Standby and Overtime … E 65
Fire Suppression (Forests) … E 65
First Citizens' Fund … E 137
Fisheries Management … E 49
Fixed Capital (Perpetual) Funds … E 137
Flood Relief Act … E 51
Forensic Psychiatric Services Commission … E 71
Forest and Range Resource Management … E 63
Forest Protection Program … E 63
Forests, Ministry of … E 61
  Minister's Office … E 62
  Forest and Range Resource Management … E 63
  Fire Suppression … E 65
Fort Nelson Indian Band Royalties Agreement … E 45
Fraser River Flood Control … E 59

G

GAIN Programs … E 77
General Grants (Municipal Affairs) … E 101
Government Agencies … E 57
Government Employees Relations Bureau … E 108
Government Financial Support … E 57
Government House … E 105
Government Information Services … E 106
Government Institutions — Long Term Care … E 73
Government Services … E 105
Government Telecommunications … E 130
Grants — Alcohol and Drug … E 71
Grants — British Columbia Buildings Corporation Debt Servicing … E 59
Grants — Contributions and Subsidies (Municipalities) … E 101
Grants — Debt Servicing (Education) … E 36
Grants — Hospitals … E 73
Grants — Independent Schools … E 37
Grants — Industry and Small Business Development … E 81
Grants — Municipal (Highways) … E 120
Grants — Non Residential School Property Tax … E 34
Grants — Operating (Universities) … E 131
Grants — School Districts … E 34
Grants — Service Delivery (Health) … E 70
Grants — Special Care Services … E 70
Grants to Reduce Local School Taxes … E 34
Grants — University Operating Grants Program … E 131
Group Account Classification, Explanatory Notes on … E 2
Group Aviation Accident Insurance … E 109
Group Insurance Benefits … E 109

H

Habitat Conservation Fund … E 137
Hansard … E 4
Harvesting Program … E 63

PAGE
Health Care and Dental Services (Human Resources) … E 77
Health, Ministry of … E 67
  Minister's Office … E 68
  Management Operations … E 69
  Medical Services Commission … E 70
  Preventive and Community Health Care Services … E 71
  Institutional Services … E 73
Heritage Conservation … E 107
Highway Construction and Improvements … E 120
Highway Maintenance … E 120
Highway Operations Department … E 120
Home Conversion and Leasehold Loan Act … E 97
Home Purchase Assistance Act … E 97
Homemaker Services … E 73
Hospital Grants … E 73
Hospital Programs … E 73
Human Resources, Ministry of … E 75
  Minister's Office … E 76
  Ministry Programs … E 77
  Transit Services … E 78
Human Rights Programs … E 91
Hydro Development — Highway Construction … E 120

I

Income Assistance (Contingencies) … E 59
Incremental Planting … E 135
Independent School Grants … E 37, E 59
Independent Schools … E 37
Indian Cut-Off Lands Disputes Act … E 26
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund … E 137
Industry and Small Business Development Grants … E 81
Industry and Small Business Development, Ministry of … E 79
  Minister's Office … E 80
  Ministry Operations … E 81
  British Columbia Railway—Historic Debt … E 82
  Financing Transactions … E 83
Information Services (Tourism) … E 116
Inspection and Standards (Attorney General) … E 23
Insurance and Risk Management … E 105
Interest on Public Debt … E 58
Intergovernmental Relations, Ministry of … E 85
  Minister's Office … E 86
  Intergovernmental Relations … E 87
Inter-Parliamentary Relations … E 4

L

Labour, Ministry of … E 89
  Minister's Office … E 90
  Ministry Operations … E 91
  Boards and Agencies … E 92
Labour Relations Board … E 92
Land Title Act … E 26
Land Titles … E 25
Lands and Housing … E 95
Lands, Parks and Housing, Ministry of … E 93
  Minister's Office … E 94
  Ministry Operations … E 95
  Ministry Enterprises … E 96
Law Reform Commission … E 25
Legal Services Society … E 25
Legal Services to Government … E 24
Legislation … E 3
Legislative Building … E 105
Legislative Caucuses … E 4
Legislative Committees … E 4
Legislative Documents … E 4
Legislative Internship Programs … E 4
Legislative Library … E 105
Legislative Procedure Review … E 4
Library Services … E 107
Lions Bay Flood Relief … E 51
Liquor Control and Licensing … E 29
Livestock Improvement … E 14
Livestock Protection Act … E 15
Local Services to Provincial Property … E 101
Long-term Care Facilities … E 73
Long-term Care Service Delivery … E 73
Long-term Disability Plan … E 109
Lottery Fund … E 137

M

Page

- Management Operations ... See Each Ministry
- Marine Resources ... E 49
- Market Development (Tourism) ... E 116
- Marketing Administration (Tourism) ... E 116
- Marketing Services (Tourism) ... E 116
- Mechanized Site Preparation ... E 135
- *Medical Services Act* ... E 135
- Medical Services Commission ... E 70
- Medical Services Plan Benefits ... E 109
- Members' Dining Room ... E 4
- Members of the Legislative Assembly Compensation ... E 4
- Members of the Legislative Assembly Superannuation Plan ... E 109
- Mental Health ... E 71
- Metric Conversion and Standards ... E 129
- Milk Board ... E 14
- Mineral Resources Division ... E 43
- *Mines Act* ... E 45
- Minister's Office ... See Each Ministry
- Ministry Enterprises ... E 96
- Ministry Executive and Program Support (Human Resources) E 77
- Ministry Management (Labour) ... E 91
- *Ministry of Lands, Parks and Housing Act* ... E 97
- Ministry Operations ... See Each Ministry
- Miscellaneous Statutory Items ... E 109
- Motor Carrier Commission and Branch ... E 123, E 59
- Motor Vehicle Department ... E 122
- Motor Vehicle Inspection Division ... E 59
- Municipal Affairs, Ministry of ... E 99
  - Minister's Office ... E 100
  - Operations and Administration ... E 101
  - Revenue Sharing ... E 102
- Municipal Support Services ... E 101
- Municipal Grants and Contributions (Highways) ... E 120
- Museums (Employment Development Account) ... E 135

N

- National and Interprovincial Activities ... E 33
- Natural Gas Extension Project ... E 135
- New Employment Expansion and Development Program ... E 135
- New Highway Construction (Employment Development Account) E 135

O

- Ocean Falls Corporation Grant ... E 59
- Office of the Ombudsman ... E 7
- Office of the Speaker ... E 4
- Operating Grants—Colleges and Institutes ... E 36
- Operating Grants—Other (Education) ... E 36
- Operating Grants—Other (Universities, Science and Communications) ... E 131
- Operations ... See Each Ministry
- Opportunities to Independence ... E 77
- Order in Council Patients' Review Board ... E 25

P

- Park Enterprises ... E 96
- Parks and Outdoor Recreation ... E 95
- Paving, Construction and Improvements ... E 120
- Pesticide Control ... E 49
- Petroleum Resources Division ... E 43
- Pharmacare Programs ... E 77
- Physical Fitness and Amateur Sports Fund ... E 137
- Planning and Engineering Services ... E 120
- Police Services ... E 21
- Policy Planning ... See Each Ministry
- Postal Branch ... E 105
- Post-secondary Colleges and Institutions ... E 36
- Post-secondary Management ... E 36
- Premier's Office ... E 9
- Preventive and Community Health Care Services ... E 71
- Preventive Services ... E 71
- Probation and Family Services (Attorney General) ... E 23
- Property Acquisition ... E 120
- Protocol and Special Services ... E 105
- Provincial Agricultural Land Commission ... E 14
- Provincial Archives ... E 107
- Provincial Capital Commission ... E 58

Page

- Provincial Computerization of Libraries ... E 112
- Provincial Elections ... E 105
- Provincial Emergency Program ... E 49
- Provincial Home Acquisition—*Home Conversion and Leasehold Loan Act* ... E 97
- Provincial Judiciary ... E 20
- Provincial Museum ... E 107
- Provincial Pension Plan—Government Contributions ... E 109
- Provincial Policing ... E 21
- Provincial Secretary and Government Services, Ministry of ... E 103
  - Minister's Office ... E 104
  - Provincial Secretary and Government Services ... E 105
  - Culture, Heritage and Recreation Programs ... E 107
  - Government Information Services ... E 106
  - Government Personnel Pensions and Employee Benefits Administration ... E 108
  - Pensions and Employee Benefits Contributions ... E 109
- Provincial Transit Subsidies ... E 77
- Provincial Treasury ... E 57
- Public Schools Education ... E 34
- *Public Sector Restraint Act* ... E 110
- *Public Service Act* ... E 82, E 87, E 113
- Public Service Commission ... E 108
- Public Trustee ... E 25
- Purchasing Commission ... E 57

Q

- Queen's Printer ... E 105

R

- Range Program (Forests) ... E 63
- Records Management Centre ... E 105
- Recreation and Sport ... E 107
- Recreation Program (Forests) ... E 63
- Rehabilitation Services ... E 77
- Rentalsman ... E 29
- Renters' Tax Credit ... E 77
- Research and Development ... E 33
- Research Program Forests ... E 63
- Resource and Environment Management ... E 49
- Resource Management Program ... E 43
- Resource Revenue Stabilization Fund ... E 137
- Revenue Operations ... E 57
- Revenue Sharing Fund ... E 102, E 137
- Road Maintenance ... E 120
- Roads, Construction and Improvements ... E 120
- Robson Square Media Centre ... E 105

S

- Safety Services ... E 91
- Salaries Contingencies ... E 59
- School Programs ... E 34
- Schools Facilities ... E 34
- Science and Technology Programs ... E 129
- Seed Orchard Production ... E 135
- Seniors' Counselling Service ... E 77
- Seniors' Day Centres ... E 77
- Seniors' Supplement ... E 77
- Sergeant-at-Arms ... E 4
- Services for Family and Children ... E 77
- Services to Seniors ... E 77
- Shelter Aid for Elderly Renters ... E 77
- Silviculture Program ... E 63
- Small Business and Regional Industrial Development ... E 81
- Southwest Region Floods ... E 51
- Special Care Service Grants ... E 69
- Special Education ... E 34
- *Special Appropriations Act* ... Various Ministries
  - Energy Development ... E 41
  - North East Coal Development ... E 79
  - Downtown Revitalization ... E 99
- Special Programs for the Retarded ... E 77
- Special Funds ... E 129
- Special Services (Tourism) ... E 116
- Special Warrant No. 6 (Industry and Small Business Development) ... E 79
- Special Warrant No. 7 (Attorney General) ... E 21
- Special Warrant No. 8 (Human Resources) ... E 75

PAGE
Standards and Compliance Branch .... E 122
Statutory Appropriations .... E 133
Statutory Services, Boards and Commissions .... E 25
Student Financial Aid .... E 36
Superannuation Commission .... E 108
Superior and County Judiciary .... E 20
Support Services (Attorney General) .... E 19
Surveys and Mapping .... E 49
Systems and Data Processing (Finance) .... E 57

T

Teacher Services .... E 34
Teachers' Pension Fund .... E 34
Telecommunication Services .... E 130
Terrestrial Environment Management .... E 49
Terrestrial Studies .... E 49
Tourism (Employment Development Account) .... E 135
Tourism, Ministry of .... E 113
  Minister's Office .... E 114
  Operations Services .... E 115
  Marketing Services .... E 116
Trade Industry and Export Promotion .... E 81
Transit Services .... E 78
Transportation and Highways, Ministry of .... E 117
  Minister's Office .... E 118
  Administration and Services Department .... E 119
  Highway Operations Department .... E 120
  Hydro Development—Highways .... E 121
  Transportation Policy Department .... E 124
  Crown Corporation Assistance .... E 125
  Motor Vehicle Department .... E 122
  Motor Carrier Commission and Branch .... E 123
Transportation Policy Analysis Branch .... E 124
Treasury Branch .... E 57

U

PAGE
Unclaimed Money Act .... E 55
Unemployed Apprentice Job Training .... E 135
Universities .... E 109
University/College (Employment Development Account) .... E 135
Universities Council .... E 131
Universities, Science and Communications, Ministry of .... E 127
  Minister's Office .... E 128
  Ministry Operations .... E 129
  Government Telecommunications .... E 130
  Universities .... E 131
University Endowment Land Act .... E 97
University Endowment Lands Golf Course .... E 96
University Operating Grants Program .... E 131
University of Victoria Special Appropriation Act .... E 127

V

Vancouver Bureau .... E 71
Vehicle and Drivers Licensing Branch .... E 122
Visitors Services and Ministry Publications .... E 115
Vital Statistics .... E 71

W

Waste Management .... E 49
Water Management .... E 49
Water Management (Employment Development Account) .... E 135
Wildlife Management .... E 49
Women's Programs .... E 91
Workers' Compensation .... E 104

Y

Youth Containment Centres .... E 23

Queen's Printer for British Columbia ©
Victoria, 1984